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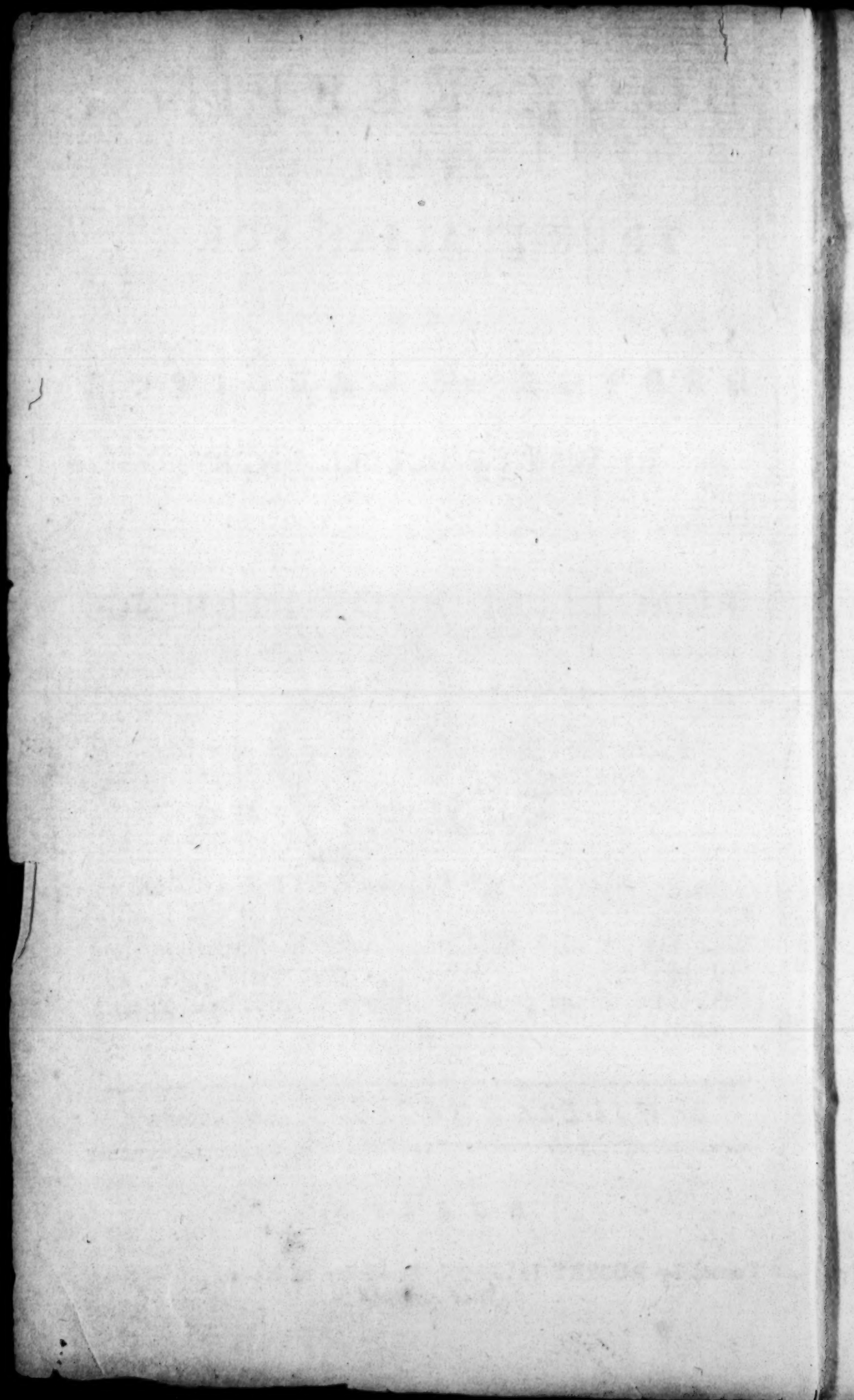




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# BOOK-KEEPING

IN THE

TRUE ITALIAN FORM

OF

DEBTOR and CREDITOR

BY WAY OF DOUBLE ENTRY;

OR,

PRACTICAL BOOK-KEEPING

EXEMPLIFIED,

From the PRECEPTS of the late

Ingenious D. DOWLING,

Author of MERCANTILE ARITHMETIC.

With the Addition of Computations in Exchange, and  
Tables shewing the Proportion that the Weights and  
Measures of the principal Cities in Europe bear to each  
other.

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By *WILLIAM JACKSON*, Accountant.

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D U B L I N :

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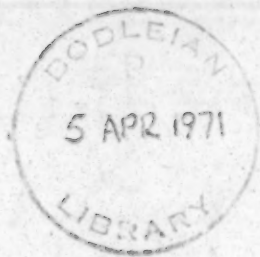
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## P R E F A C E.

**I**N conducting of Business (as the compiler of the Treatise, called PRACTICAL BOOK-KEEPING, observes) Order and Method contribute very much to lighten the Care, facilitate the Dispatch, and ensure the Success thereof: And the Advantages of Regularity are, not more sensibly experienced by the extensive Trader, in any Part of his Transactions, than in the orderly stating and keeping his Books of Accounts. This being a Point of the utmost Importance, the Neglect thereof is often attended with the most disastrous Consequences; as it is manifest, his affairs must be in Disorder, whose Books of Accounts are so: Which, if they had been rightly kept and judiciously posted, the Situation of his Affairs could be readily known from the Regularity of his Entries: And among the *Hollanders* it is taken for a Maxim, That “ he who “ fails in Business, or becomes a Bankrupt, must have “ been ignorant of this important Branch of Knowledge”; an evident instance of the great Estimation they have for the ART of Book-keeping, and of the indispensable Necessity that an accomplished Merchant lies under to be perfectly acquainted with it.

The Method, which for a Series of Time past, has been universally adopted by Merchants of Distinction for keeping their Accounts, is that called the *ITALIAN* Method, by a double Entry of Debtor and Creditor, which by Way of Eminence is now always distinguished by the Appellation of BOOK-KEEPING, as being of all others

the most perfect, the most elegant, and the most satisfactory, either for the Merchant's own Information in the general State of his Affairs, or in any particular Branch thereof: or otherwise for the inspection of others who may have had Connections with him in Trade.

Therefore the general Plan, and Manner of Expression in making Entries to be laid before Pupils, as a proper Pattern for their Instruction, ought to be such as may furnish their Understandings with the clearest Ideas of the Principles on which they are to proceed, and imperceptibly familiarize them to that Method, and to that Style, proper to be used in real Business: And, from a copious Variety of Precedents, teach young Proficients how to dispose Occurrences of any Kind, in the neatest and most correct Mercantile Manner.

For

Tho' "not only every Province and Country, but every Profession hath its peculiar Dialect, and Manner of Expression: That which graces the Merchant is distinguished by Conciseness with Perspicuity, and Simplicity with Elegance, rejecting all useless Superfluities; yet adopts that which is easy, intelligible, natural and useful."

The Generality of Speculative Writers on this Subject, not closely adhering to these Principles, have deviated too much from natural Simplicity, and by aiming too strictly at Art have introduced sundry needless Accounts, particularly in Company, tending rather to perplex than elucidate their Journal and Leger Entries.

Previous to these Treatises called the Complete System of *Italian* Book-keeping, or the complete System of Practical Book-keeping from *Dowling's* Precepts, the first Pieces worthy of the Name that appeared in Print here, were *Webster's* Essay on Book-keeping, and *Mair's* Book-keeping metho-



methodized. And indeed *Webster's* Theory and Instructions were well received, but his Examples were neither sufficiently comprehensive, nor his Foreign and Company Accounts so well adapted to the Course of Trade as the Importance of the Subject required; *Mair* indeed reduced his Rules into a regular, easy System, and merited great Applause, tho' at the same Time his Examples, neither in foreign nor Company Accounts, were handled in so mercantile and perspicuous a Manner, in his Journal and Ledger, as might be expected from so eminent an Author on other Subjects, and his Set of Books were deemed to be very short or deficient.

These Defects gave the ingenious Author of Mercantile Arithmetic a fair Opportunity, of displaying his Abilities, in teaching the excellent Art in the City of *Dublin*; and undoubtedly had he lived to revise and publish his own curious System of Instructions, upon the Art of Book-keeping, he would have imparted his Knowledge to the World with the greatest Advantage and Elegance; but it seems that after his Decease nothing could be found on the Subject but imperfect Copies taken by School-boys from his first Manuscripts; some of which falling into the Hands of *J. H.* a young Man of considerable Experience in the Counting-house, who, thinking it a Pity that such excellent Precepts should be lost, collected as much of the scattered Remains as he possibly could, and set himself to Work, in order to rescue from Obscurity, and introduce to public View that curious Piece, entitled, A Complete System of Practical Book-keeping, extracted from and comprehended in that highly applauded Method commonly called *Dowling's*; which Edition having met with a generous Encouragement by Subscription, and the Remainder now sold off, I have revised the Work at the Request of certain Booksellers who propose to republish it.

But

But finding it abound with puerile Expressions, far beneath the Pen of the said original Author, I have presumed to make such Alterations as appeared necessary, to render the Expression of the Entries conformable to the Language of the most eminent Accountants now in the Practice of Business; and in many Places have made such Amendments and Changes, as may render it worthy of a new Title, with as much Propriety as there was first in changing *Italian* Book-keeping for *Practical* Book-keeping (or *vice versa*,) both being in a Manner one and the same, only with the Alteration of Names, and a considerable Addition on Exchanges, and some useful Tables collected by the Editor, and transferred from the *Practical* Book-keeping to this Treatise, which now appears under the Title of, 'BOOK-KEEPING in the TRUE *ITALIAN* FORM of Debtor and Creditor, by Way of Double Entry, exemplified from the Precepts of the late ingenious Author of *Mercantile Arithmetic*, Revised, Corrected and Improved by

WILLIAM JACKSON.

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TRADE, PROPER.

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Journal 1, or A.

Leger 1, or A.

The SECOND SET of BOOKS, on FACTORAGE or COMMISSION.

Waste Book 2, or B.

Journal 2, or B.

Leger 2, or B.

The THIRD SET of BOOKS, on PARTNERSHIP or COMPANY.

Waste-Book 3, or C.

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# ITALIAN BOOK-KEEPING

ACCORDING TO THE

MODERN METHOD.

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## INTRODUCTION.

**B**OOK-KEEPING is the Art of keeping Books of Accounts.

ITALIAN Book-keeping is the Method of keeping Accounts by Way of *Dr.* and *Cr.* or *Double-Entry*, and is so called, because it was first used by the *Italians*.

It is an Art that teaches to record the several Transactions of our Affairs, in so exact and regular a Manner, that at any Time, we may know the true State of each particular Branch of our Dealings, or of the Whole, with Ease and Dispatch.

It is a Science whose Principles are so simple and solid; its Conclusions so natural, certain and evident; and the Symmetry of its several Parts so complete and harmonious; that the very *Speculation* is no less *pleasing*; than the *Practice* is *profitable*.

B

PART I

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## PART I.

The WHOLE ART consists in the Knowledge of,

1. The Books made Use of, and their several Uses.
2. The Method of recording the Transactions.
3. The Method of balancing the Books.

Of the BOOKS and their USES.

*The PRINCIPAL BOOKS are,*

1. The Waffe Book.
2. The Journal.
3. The Leger.

*The AUXILIARY BOOKS are,*

- |                                  |                                     |
|----------------------------------|-------------------------------------|
| 1. The Cash Book.                | 7. The Book of Charges.             |
| 2. The Bill-Book.                | 8. The Copy-Book of Letters.        |
| 3. The Invoice-Book.             | 9. The Book of Postage of Letters.  |
| 4. The Sale-Book.                | 10. The Book of Ship Accounts.      |
| 5. The Book of Accounts Current. | 11. The Receipt-Book.               |
| 6. The Book of Commissions.      | 12. The Pocket-Book of Memorandums. |

Some Merchants use more, some fewer of these *Auxiliary-Books*, each according to his different Way of Dealing or Thinking.

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## *The WASTE-BOOK,*

**I**S so called, because of its being made of ordinary or waste Paper. It is called by some the *Blotter*, as being liable to many Blots and Alterations; and the *Memorial*, as being intended to ease the Memory, by recording therein without Delay, the Occurrences of Trade, until the Book-keeper be at Leisure to transfer them into a fair Journal. It is sometimes called the *Day Book*; because the several Transactions that occur from Day to Day are therein recorded, according as they happen, and in the Order of their several Dates. It begins with an Inventory of what the Merchant has in Money,



Money, Wares, Debts, &c. and what he owes to others. The several Particulars are mentioned in so many Lines, and afterwards, whatever Transactions happen in his Dealings are set down in the very same Order as they happen; marking the several Circumstances, which are generally as follow, viz.

1. The Date
2. The Transaction.
3. The Person.
4. The Payment.
5. The Quantity and Quality.
6. The Price. See Jan. 2. &c.

It is ruled with 3 Columns to the Right, for *£. S. D.* and one to the Left for a Margin, to which it will be convenient to add another broad enough to contain 3 or 4 Letters to regulate the Beginnings of some Lines; but this Line must be drawn with a Black-Lead Pencil.

## The JOURNAL,

**I**S so called, because, as well as the *Waste-Book*, it is a Kind of *Day-Book*, in which the Daily Occurrences of Trade are mentioned in the very Order of their several Dates. Its Use is to prepare the Articles of the *Waste-Book* for the *Leger*, and so render the *Leger* Posts more easy, and of consequence less liable to Error: This preparation consists, in shewing on every Article the proper *Drs.* and *Crs.* and to whose Accounts or Folios in the *Leger* those Articles are to be carried.

It is ruled by some like the *Waste-Book*: By others there is added another Column to the Left for the *Leger* Folio of the several *Drs* and *Crs.*

### GENERAL DIRECTIONS to keep a Journal regularly.

1. **W**RITE the *Drs.* and *Crs.* in a larger and thicker Letter than the rest.
2. Let all be written neatly, and by one Hand if possible, at a convenient Distance from the Lines that separate the Articles; and draw those Lines by a Rule.
3. Let the first Word of every Paragraph of an Article be close to the Left-hand Line, and the first Word that begins any other Line of the same Paragraph farther towards the Right-hand, at the Distance of 3 or 4 Letters, which Distance may be regulated by a Black-Lead Line, as in the *Waste Book*: Or if you please, you may set the first Word of the Paragraph to the Black Lead Line, and begin every other Line of the Paragraph at the Ink-Line.
4. Do not begin any Article at the bottom of a Page, which cannot be entirely contained in that Page: Nevertheless leave as little Blank-Paper as possible, lest any other Article should be foisted in; but if you cannot avoid leaving Room, without dividing an Article, draw a Line across the Blank diagonally.

5: If a Mistake be committed, do not either blot it out, or erase it; but if you take Notice of it immediately, write after the Mistake what ought to have been written, with these Words (*I say*) between it and the Correction. If it be soon enough taken Notice of, either Note it in the Margin, or (*there*) refer to where it may be found.

*How an ARTICLE is to be worded (or expressed) in the*  
JOURNAL.

AS far as the Case will bear, express the several Circumstances in the following Order, viz.

1. The Date.
2. The Dr.
3. The Cr.
4. The Sum.
5. The Quantity and Quality.
6. The Transaction, Person and Payment.
7. The Price.

The four first Parts are to be observed in all Cases; the three last may be omitted in some, viz. when sufficiently understood in the rest; and even when they are not omitted, the Order may be changed, as in the following Cases.

*In Articles of Buying and Selling.*

IT is better to make the 5th and 6th change Places, viz. put 5th the Transaction, Person and Payment, and 6th in a new Line or Lines put the Quantity or Quality.

*In Draughts and Remittances.*

IN the 5th Place, after the Sum and Species mentioned in the Bill which is the Quantity and Quality, set the Rate of *Exchange*, if it be mentioned in the Bill. In the 6th Place, for the Transaction, Person and Payment, mention (in the Draughts) the Person on whom drawn, on what Day, when payable, and to whom, and Value of whom; (in the Remittances) the Person who draws, and what Day, when payable, and on whom. In the seventh Place set the Rate of *Exchange*, if it be not mentioned in the Bill; for if it be, it must (as before) be in the 5th Place.

*In Articles of Foreign Affairs for your own Account.*

**A**T the latter End mention the Foreign Money, to which the Article amounts.

1. *When there are sundry Drs. and one Cr. or one Dr. and sundry Crs.* immediately after the Sum, mention what regards the single Account, and afterwards when you come to specify the particular Accounts, understood under the general Terms (*Sundries*,) mention after each, such other Circumstances as properly belong thereto.

2. *When there are sundry Drs. and sundry Crs.*

**T**HESE Kind of Posts are to be avoided, if it can conveniently be done, by making two Parts of one; but when they cannot well be avoided, then immediately after the Sum, mention the Transaction, or such Circumstances as do not regard one Account more than another, and reserve to each particular *Dr.* and *Cr.* such other Circumstances as have Respect thereto.

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*The* L E G E R,

**I**S the chief or grand Book of Accounts, to which all the rest are subservient. Into this all the several Articles which belong to the same Person or Account, and are dispersed in different parts of the *Waste Book*, and sometimes in the other *Auxiliary Books*, are gathered, and reduced each to its particular and distinct Head, or proper Folio, or Place. So that the Merchant at one View may see, how stands the Account of each Person he deals with, and each Sort of Goods he deals in, or any Part or Branch of his Trade, the State of which he desires to know.

The two Pages of the Book which present themselves as it lies open, are marked with the same Folio No. and belong to the same Person or Account, which is there made *Dr.* on the Left-hand, and *Cr.* on the Right.

It is ruled with a double Column to the Left-hand of the Page, for the Months and Days, or, according to some, for the Day and Journal Page of the respective Articles. But this Record of the Journal Page is unnecessary, because the Date will as readily direct to the Place of the Journal, where that Article is, as the No. of the Page.

It has to the Right-hand, the usual Columns for *£. S. D.* and besides, there is another to the Left of those to mark the Folio of the same *Leger*, wherein the corresponding *Dr.* and *Cr.* mentioned in the Beginning of that Line is found. And to the left of this again, on some Accounts there are



are Columns for the Quantities, Weights and Measures ; and on General Accounts of Goods, if there be more than two or three Sorts: On the Accounts of such Correspondents in foreign Parts, as deal for you, or for a Company under your Directions, or for themselves and you together, these Columns are omitted. In an Account of *Exchange* in Company, there are Columns for the foreign Coin, and for the Rate of *Exchange* of each Article.

To this Book belongs an Alphabet for the more readily finding out any Account therein.

### GENERAL DIRECTIONS *to keep a L E G E R regularly.*

1. **C**HOOOSE a Place remote from Noise, and from the Eyes of Strangers.
2. Write all the Titles in a large Text Hand.
3. Write fair, without great Heads or Tails to your Letters, and leisurely, to prevent mistakes. And draw all your Lines by a Rule.
4. Express no more of an Article than what regards that Account on which you write, and what may be contained in one Line, unless the Nature of the Account requires a Distinction of the Particulars in several Lines and Sums as it happens in recording several Bills and Notes, and other Paper Effects at one Time ; as also in general Accounts.
5. Let your Figures be so placed, that the Units may exactly correspond to the Units, and the Tens to the Tens.
6. Give to each Account a convenient Space *e. g.* a whole Folio to *Profit and Loss* ; another to the Account of *Bills and Notes* ; the Like unto the Account of *Cash and Charges* unless you bring the respective Articles in Totals from the *Cash-book* and *Book of Charges*. To the other Accounts you will give so much as you judge they may require, whether it be a whole Folio, or Half, or one Third, &c.
7. Open the Accounts in the *Leger*, one after another in the same Order they occur, leaving no Folio Blank, nor turning back to vacant Spaces.
8. Never erase or cross an Article, though a Mistake should be committed, not only to preserve the Fairness of the Books, but chiefly that every Step and Circumstance of the Affair may distinctly appear when, on Disputes arising, (as it may happen) recourse is had to the Books by yourself, your Executors, or others, but mend the Error by a new Post ; as shall be shewn in the third Part of these Instructions.
9. When the Space assigned any Account is filled, open the Account in a new Place, and to the *Dr.* Side of this new Account carry the Total of the *Dr.* Side of the Old, mentioning before each Total of the Old, transferred to the Folio (—), and in the new Account transferred from Folio (—). A formal Balance might be used, but this Method is more simple and easy.
10. When you settle Accounts with a Correspondent, close the Accounts in your *Leger* accordingly. (See Part third under the Title of *Employers Account of Wares.*)

## Of the AUXILIARY BOOKS.

1. **T**HE *Cash-Book* is that wherein the Daily Receipts and Disbursements are noted, with the Dates, Persons Names, Considerations, and sometimes the Species, the Receipts on the Left-hand or *Dr.* Side, and the Payments on the Right hand or *Cr.* Side, either in *Waste-Book* or *Leger* Style. From this Book these Particulars are carried in Totals once a Month, either to the *Waste-Book*, whence they pass into the *Leger*, or which is better into the *Leger* immediately, without carrying them into the *Waste Book* or *Journal*. Sometimes the Species received and paid are recorded in a Book called the *Specie-Book*.

2. The *Bill-Book* or *Monthly-Book* is that wherein the several Bills for which Payment is to be received or made, are noted, each on the Month and Day it is to be paid: By this the Merchant knows with Ease and Speed when and where to send for the Payment of his Bills, and is warned to be ready for the punctual Payment of the Bills he has accepted. In this Book it is likewise convenient to mention the respective Days of Payment of other Debts active or passive, as well as Bills.

3. The *Invoice-Book* contains principally an Account of the Particulars and Circumstances of Goods shipped off, whether for your own Account, another Person's Account, or for yourself and others in Company. Its Form and Style are plain. Every Cargo has its Place in Order as it happens, and is thus expressed, after mentioning the Date——

Invoice of Goods shipped on Board such a Ship, (such a Man) Master, consigned to (such a One) of (such a Place), to sell for my Account, or by Order, and for Account of (such an One) of (such a Place); or, for Account of such Persons and me, each  $\frac{1}{2}$ ,  $\frac{1}{3}$ ,  $\frac{1}{4}$ , or whatever is the Share of each: Then mention the Quantities, Qualities, Marks, Numbers, Cost Charges, and, if they be for another's Account, the Commission. Its Use is to give a ready and satisfactory Account of Particulars, and to record every Thing till the Whole is compleat, and may be carried in one Article to the *Waste Book*.

4. The *Sale Book* is designed to shew whatever regards Goods received to sell for your own Account, or for another Person's Account, or for others and yourself in Company. It is folio'd like the *Leger*; ruled like the *Journal*; worded by some like the *Waste-Book*, by others like the *Leger*. It contains on the Left-hand Page the names of the Persons who sent them; of the Ship and Master, the Species, Quantities, Marks and Numbers of the Goods, and afterwards the Charges laid out, both at and after the Receipt, and when they belong to another, the Commission. When the Cargo is sold, the Neat proceeds on the Right-hand Page, shew how they are disposed of.

5. The *Book of Accounts Current* contains the Copies of the Accounts you have drawn out, and sent to your Employer or Employers.

6. The *Book of Commissions* contains the particular Orders you have received from your Correspondents.

7. The

7. The *Book of Charges* contains,

*First*, General Expences which cannot be charged to any other particular Account of the *Leger*, such as Ware-house Rent, and other House Rent, Servants Wages, Postage of Letters for your own Account, Expences for House-keeping, Apparel, &c. which are to be carried monthly in Sums or Totals into the *Cash Book* or *Waste-Book*, and *Leger*,

*Second*, Expences which may be charged to particular Accounts; such as Custom, Freight, Portage, Brokerage, all which are mentioned in a Place or Space peculiar to those Accounts, for which they are laid out, and when the Whole is compleated, are carried in one Sum into the *Cash-Book* or *Waste-Book*.

8. The *Copy-Book of Letters* contains a Copy of every Letter of Business the Merchant writes to his Correspondents.

9. The *Book of Postage of Letters* contains, in a Space peculiar to each Employer, the Date and Cost of each particular Letter received on his Account.

10. The *Book of Ship Accounts* contains the several Charges on the Account of each Ship the Merchant has; which are to be carried in Totals to such Ship's Account in the *Leger*, when their Charges are finished, or when the *Leger* Account is to be closed.

11. The *Receipt-Book* contains the Receipts or Acquittances, which every Person that receives Money from the Merchant gives and signs.

12. The *Pocket Book*, contains Memorandums of what the Merchant transacts, when he is not near his Books, or whatever else he is desirous not to forget.



## PART II.

*The Method of recording the Transactions by their proper Drs. and Crs.*

WE have given in the first Part of these Instructions a short Description of a Merchant's Books, and their Uses, and at the same Time in a great Measure explained the Method of recording the Transactions proper to each; but referred to this Place the more full and particular Explanation of the Name, Use and Application of *Dr.* and *Cr.*

There are three Things of which a Merchant is to keep Accounts, viz.

1. His Effects.
2. His Debts active and passive.
3. His Gains and Losses.

And hence it is we distinguish three Classes or Kinds of Accounts, viz. Real, Personal, and Imaginary Accounts.

*Real Accounts* are the Accounts of Effects or Things which may be a Person's Property, and are as follows, viz.

1.	Ready Money and Bank Notes	Of which Accounts are kept under the Titles of	Cash
2.	In my own Hands for my own Account		Wares general and particular
Wares	Consign'd to another for my Account		Voyage to such a Place
	In my Hands for another's Account		Such a Man <i>h. a.</i> of Wares
	Under my Direction for me and others		Wares in Co. with, &c
3.	Bills and promissory Notes payable to me		Bills and Notes, or Bills receivable
Bonds.	My own promissory Notes		Notes payable
	Contracts for Money lent on Bottomry		Bottomry
	Bonds for Money at Interest		Bonds
4.	Ships		Ship such a one
Singular Effects.	Houses and Lands		House or Land in such a Place
	Moveables or House Furniture		Moveables
	Stock or Share in certain Companies		Adventure or Stock in such a Co.

PERSONAL

**PERSONAL ACCOUNTS** *are the Accounts of the PERSONS we deal with, and are of several Sorts.*

1. A common personal Account	Of which Accounts are kept under the Titles of	Such a Person (naming him)
2. An Account current of another's Affairs done by me		Such a Person, his Account
3. An Account current of my Affairs done by another		Such a Person, my Account
4. An Account of the Share which a Partner has in Co. under my Directions		Such a Person his Account in Co.
5. An Account of the mutual Drafts and Remittances between me and a Correspondent with whom I divide the Gain or Loss by Exchange		Such a Person, our Account of Excha. in Co.
6. A general Account of several Drs. who need not particular Accounts		General Account of owing Persons
7. A general Account of several Crs. who need not particular Accounts		General Account of Persons to whom I owe

**IMAGINARY ACCOUNTS** *are fictitious Titles invented to represent the MERCHANT himself, and to supply the Want of Real or Personal Titles, and record such Gains and Losses as cannot be ascribed to any Real or Personal Account,*

1. The Merchant is represented	By the Title of	Stock
2. The General Account of his Gains and Losses		Profit and Losses
3. The particular Expence of his Commerce, House and Pocket, &c.		Charges
4. The particular Gain he has as Factor for another		Commission
5. The Gain or Loss he has by insuring for others		Insurance
6. The Gain or Loss he has by Interest may be recorded.		Interest

There are some Imaginary or Mediate Accounts made mention of by some, such as Exchange Account. &c. to represent the Gains and Losses that may happen in those Ways; but they are altogether unnecessary, since they can be abundantly supplied by easier and shorter Methods. The same may be said of Accounts of Conditional Obligations; Accounts of conditional Promises; Reckonings; Accounts of Delivery; *Wager's Account*; *Hazard's Account*, &c. which are not used at present, and are much better by a bare Memorandum: For 'tis better to insert those uncertain Contracts in a Pocket-Book

Book until the Event is known, and then the common Rules and Titles are sufficient.

Having given a List and Explication of the several Accounts or Titles a Merchant may have Occasion for in his *Leger*, it remains to shew the Use and Application of Dr. and Cr. in those Accounts.

As in order to know how our Affairs stand, in relation to any particular Account, it is necessary to distinguish what that Account draws from us, and what it brings in to us; so each Account of the *Leger*, as has been already hinted in the first Part of these Instructions, has two Parts, viz. The *Debit* and *Credit*; the *Debit*, on the Left-Hand Page, to shew the several Costs and Charges we have been at, on said Account, or the Claims we make thereto; the *Credit*, on the Right Hand Page to shew the several Returns made to us by that Account, or the Allowances we are to make thereto. But on what Accounts we are to make those Charges and Discharges, *i. e.* when and what Accounts we are to make Drs. and Crs. is what I am about to shew, which will plainly appear from the following General Rules:

### GENERAL RULES for Debtor and Creditor.

A REAL ACCOUNT which is to have, or has a Title in my *LEGER*.

- |        |   |                                      |
|--------|---|--------------------------------------|
| Is Dr. | { | When it becomes my Property, or      |
|        | { | When any Charge attends it.          |
| Is Cr. | { | When it ceases to be my Property, or |
|        | { | When it brings me in any Thing.      |

A PERSON or PERSONAL ACCOUNT which has or is to have a Title in my *LEGER*.

- |        |   |   |
|--------|---|---|
| Is Dr. | { | When he becomes accountable to me; or,  |
|        | { | When I cease to be accountable to him.  |
| Is Cr. | { | When I become accountable to him; or,   |
|        | { | When he ceases to be accountable to me. |

An IMAGINARY ACCOUNT of *Gain* or *Loss*.

- |        |   |  |
|--------|---|--|
| Is Dr. | { | When I lose, and have no Real nor        |
|        | { | Personal Account to Charge or Debit.     |
| Is Cr. | { | When I Gain, and have no Real nor        |
|        | { | Personal Account to discharge or Credit. |

*The same RULES otherwise expressed.*

A REAL ACCOUNT to which I give a Title in my *LEGER*.

- |                                 |   |           |   |                          |
|---------------------------------|---|-----------|---|--------------------------|
| When it becomes mine,           | { | It is Dr. | { | For its Cost or Value,   |
| When it costs me any Thing,     |   |           |   | For that Cost.           |
| When it ceases to be mine,      | { | It is Cr. | { | For its Price.           |
| When it brings me in any Thing, |   |           |   | For the Value it brings. |

A



## A PERSON or PERSONAL ACCOUNT.

When he gets into my Debt,	} is Dr.	{	For what he then contracts.
When I get out of his Debt,			For what I pay or cease to owe him.
When I get into his Debt,	} is Cr.	{	For what I then contract. [me.
When he gets out of my Debt,			For what he pays, or ceases to owe

## AN IMAGINARY ACCOUNT of Gain or Loss.

When I lose, and have no Real nor	} Is Dr. for the loss.
Personal Account to charge,	
When I gain, and have no Real nor	} Is Cr. for the Gain.
Personal Account to discharge,	

Altho' in every kind of Transaction, the proper Drs. and Crs. may be had from the aforesaid general Rules; nevertheless, to lessen the Difficulty in some particular Cases, I shall give two other Rules which are more general still, as being equally applicable to Real, Personal, and Imaginary Accounts.

## First UNIVERSAL MAXIM.

To take off a Debt, you must credit the Account so much.

## Second UNIVERSAL MAXIM.

To carry a Debt from one Account or Title to another, make the former Debtor, and the latter Creditor.

*Note 1.* In every Transaction that is to be posted, you are at least to have one Dr. and Cr. which you are first to seek among the Real Accounts, and for that Reason is put in the first Place. If a Real Dr. or Cr. is wanting, you will try among the Personal Accounts. If it is not to be found among the Real or Personal Accounts, then you must have recourse to the imaginary Titles.

2. When you have found the Dr. and Cr. (suppose *A* Dr. and *B* Cr.) the Manner of expressing it in the *Journal* and *Leger* is *A* Dr. to *B*. By which Expression (in some Cases) it is not meant that *A* owes any Thing to *B*; but that *A* is your Dr. and *B* your Cr. in the present Circumstance.

## OBSERVATIONS on the GENERAL RULES and MAXIMS.

AS the first universal Maxim is fundamental to the *Italian* Scheme of Book keeping, and even to some of the General Rules, it is proper to begin therewith. To justify this Maxim, it is enough to remark,

1. That as Debit and Credit are of a contrary Nature, so to add to the one, is equivalent to take from the other.

2. That this Contrivance prevents the crossing out of Accounts and other Inconveniences, which otherwise must happen on Payment of Debts, Discovery of Mistakes, or other Alterations to be made in the Accounts.

*The*

*The Second* UNIVERSAL MAXIM,

Is a natural Consequence of the former, and needs no further Comment. As to the General Rules, since the Denomination of Dr. and Cr. is more natural to Persons, than to Real and Imaginary Accounts, we shall begin with,

PERSONAL ACCOUNTS.

**T**HE first Rule for a Personal Account, is too manifest to need any Explanation; since every one will conceive that a Person is to be made Dr. when he becomes accountable, *i. e.* indebted to me, and Cr. when I become accountable, or indebted to him

The second Rule for Personal Accounts is easily understood, from the first Universal Maxim; for when a Person ceases to be accountable to me, I must take off the Debit, which according to that Maxim, is to be done by giving Credit for so much; and when I cease to be accountable to a Person, I must take off the Credit he had in my Books, which is done by putting on a Debit.

If it should seem strange to call a Person Dr. when he owes me nothing, or Cr. when I owe him nothing. Consider, this is only a Manner of Expression or Style, peculiar to this Art; not to be understood according to the vulgar Notion of the Word, but in the Sense intended by the Article, which is to Counter-balance, or take off so much from the other Side of the Account.

REAL ACCOUNTS.

**T**HAT a Real Account which costs me something, or is attended with a charge of any Kind, should be made Dr. cannot seem strange. It may be considered as a Person on whose Account I am at that Charge, and from whom alone I am to expect Payment or Return. And on the other Hand, it is but reasonable to give it Credit, when it brings me in any Thing; because it then pays me, or discharges its Debt so far

But why should a Real Account be Dr. merely because it becomes my Property, which oftentimes may be by Gift or Legacy, or by other Ways which may cost me nothing. In which Case one may think it owes me nothing?

The Reason is, I have a just Right or Claim to its Value, or Worth, as much as if I had purchased it; since he that purchased it, in giving it to me, made over his Right, just as if a Person, by Way of Gift or Legacy, should assign over to me a Debt that was due to him; the owing Person is as justly accountable to me as he was before to his former Cr. From the like Method of Reasoning, it will be easy to conceive on the other Hand, that a Real Account is to be made Cr. when it ceases to be my Property, in any Manner, because I then lose the Right I had, and must take off the Debt this Real Account was charged with.

IMAGINARY

## IMAGINARY ACCOUNTS of GAIN or LOSS.

**T**HE Chief of the Imaginary Accounts is that of Stock, which represents the Person himself, to whom the Books belong. It is made Dr. or Cr. on three several Occasions, viz.

1. When I post my Inventory in a new Set of Books, each of the Real Accounts I have, and each Person that is indebted to me, is made Dr. to Stock for what they owe me respectively, and consequently Stock is Cr. by them for the Whole of my Effects and Debts active; and at the same Time Stock is made Dr. to Sundries for the several Sums I owe them respectively.

2. When afterwards during the Course of Business, any new considerable Alteration happens in my Fortune, as if any great Loss should happen, or any great Gain by Gift, Legacy, or the like, Stock is made Dr. for the Loss, and Cr. for the Gain. It is true both one and the other may be carried to Profit and Loss, but I would choose to carry it to Stock.

3. At the Balance of the *Leger*, the closing of the Accounts of Balance and Profit and Loss, are carried to the Account of Stock. But more of this hereafter. See Part 3.

The Imaginary Accounts of Gain or Loss, are Branches of the Stock Account, of which they shew the several Augmentations or Diminutions. When I lose, and cannot regularly charge that Loss on any of my Real Accounts, or Correspondents, I make such an Imaginary Account as best expresses the Nature of that Loss, Dr.; because the Loss falling immediately on myself, and being not to be ascribed to any Person, or Thing, must be charged to the Accounts which represent myself, as all those Accounts do inasmuch as they are Branches of the Stock Account. Likewise when I gain, and have no Reason to give Credit for the Gain to any Real or Personal Accounts, I make such an Imaginary Account as best represents the Nature of that Gain, Cr. because the Gain belonging to myself immediately, the Cr. must be given to some Account that represents my Person.

END of the SECOND PART.

PART



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## PART III.

### *Of the BALANCE of the LEGER.*

**B**EFORE you attempt the Balance of the *Leger*, you ought first to be satisfied that there is no Error therein that may hinder it, or give you a false State of the Accounts. Though Care and Instruction may prevent a Multitude of Errors, yet as some Mistakes may escape the most wary and expert, it is necessary to find out where those Errors lie, and also to correct them when found out.

As to the Discovery of Errors, there are two Methods to be observed, viz.

The first is to prick or point the Books.

The second is to make a Trial Balance.

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### *How to POINT the BOOKS.*

**E**VERY Week, or at farthest every Fortnight, compare what is posted of the *Journal* with the *Waste-Book*, to see if the several Articles be exactly posted, and the sums rightly added. If you find a Mistake correct it immediately, before you proceed to another Article.

The Corrections should be made on the Article itself, if it can be well done; otherwise there refer it to the first vacant Place, where a new Article is to be formed, expressing the Mistake, and the true State of the Affair.

If you find no Mistake in the Article, or have corrected what you found amiss, set a Point or Dash, to the Left-Hand of the Article in the *Waste-Book*, to put you in Mind, (when you return to this Work again) that this Article is examined, and rightly journalized. Thus continue to do through all the *Waste-Book* and *Journal*.

The like Care must be taken, or rather more, to compare the *Journal* and *Leger*, and every other Book subservient to the *Leger*, it being more liable to Mistakes.

Consider

Consider punctually the following Particulars.

1. Whether an Article has not been entirely omitted ?
2. Whether an Article has not been twice Posted ?
3. Whether a wrong Account has not been debited or credited ?
4. Whether there was not an Omission of a Debit or Credit ?
5. Whether the Debit has not been carried to the Credit Side, and the Credit to Debit ?
6. Whether an Article has not been carried to two Debit, or two Credit Sides ?

7. Whether there has not been a Mistake committed in the Sum ?

A Mistake in either of these seven Cases, may have considerable Consequences to your Disadvantage, both in Fortune and Reputation. And a Mistake of either the two last may hinder the Balance.

If a Mistake be found it must be corrected without Delay, in the Manner you shall see hereafter.

If the Article is found to be rightly entered, set a large Point in the *Leger* to the Left-Hand of the Sum, and another in the *Journal*, to the Left-Hand of the Folio Number of the Dr. and Cr. in order to shew that this is examined, and found right. And thus proceed through all the Articles of the *Journal* and *Leger*.

Having gone through the Whole, you must turn over the Books again to see whether there be any Article without a Dash or Point. If there be you must examine whether it be an Article overlooked (as before) or wrong-posted, or twice entered, and correct the Mistake.

### Of the TRIAL BALANCE.

**N**OTWITHSTANDING your Care in pricking the Books, some Errors may escape your Notice which may even affect the Balance of your Books, and give you no small Trouble and Confusion unless you make a fresh Balance, before you go about the regular Balance: It is performed thus.

On a separate Paper add up the Dr. Side of every Account, as also the Cr. Side in so many distinct Sums. Again, add up all those Sums, and if those two last Totals agree, *i. e.* all the Debts are equal to all the Credits, there is no Error in the *Leger* to hinder the Balance: If they be not equal, the Books cannot be brought to a Balance till the Error is amended. But instead of a general Trial Balance, I think it better to make a Trial Balance of every month by itself, because if there be an Error, you may know the Month in which the Error was committed, and by examining the Posts or Articles of that Month the Error will be readily detected.

Of

## Of the Correction of E R R O R S.

**T**HE Errors committed in a *Leger*, may be corrected without scraping or blotting, by the following Rules.

1. If any Thing is omitted, it is easy to supply it by a proper Post.
2. If the Post was made upon a wrong Title, or Account, post it where it should be, and set the said Sum on the Contrary Side of the wrong Account : saying, To or By Error, on the Article of such a Date on the other side.
3. If the Sums set down be too little, Debit or Credit the Account on the same side ; saying, To or By the same Dr. or Cr. for the Deficiency.
4. If the Sum set down be too great, set the Excess on the contrary Side ; saying, To or By Error, on such an Article of the other Side.

## Of the Regular B A L A N C E.

**B**Y the Balance of your *Leger* you will learn,

1. What Stock you have to begin another Set of Books.
2. What you have gain'd or lost since you began your present Set.

Your Stock you know, from the Balance Sheet, which is an Account formed with Dr. and Cr. into which the State of the remaining Debts and Effects is brought. Your Gains and Losses you will find in the Account of Profit and Loss into which they are gathered. The several Articles brought into those two Accounts, are found by balancing or closing all the Accounts of the *Leger*.

Some Accounts balance of themselves, *viz.* when the Debits and Credits are equal. Some Accounts are closed with Balance only ; some with Profit and Loss only. Some Accounts wherein other Persons are concerned, are closed by particular Accounts and Methods. Balance, and Profit and Loss are closed themselves with Stock ; and Stock balances of itself, if the Books be right.

To close an Account with B A L A N C E only.

On a separate Paper, add up the Dr. Side, as also the Cr. subtract the Less Total from the Greater, and set the Remainder or difference on the Less Side. If the Dr. Side be the Less, Debit the Account to Balance. If the Cr. Side be the Less, Credit the Account by Balance. and carry the Difference to the Dr. Side of Balance.

C

To



To close an Account with PROFIT and LOSS only.

This is done in the same Manner as when the Account is closed with Balance; except, instead of the Title Balance, you use the Title Profit and Loss, and to this you must carry the Difference.

To close an Account with BALANCE, and PROFIT and LOSS.

1. Close the Account with Balance, for what remains thereof on hand, viz. for what Debts or Effects remain; which are to make a part of your next Inventory under the same Denomination: And this Remainder you must value according to the Rates mentioned on the other side.

2. Close the Account for the remaining Difference with Profit and Loss.

Now, to shew you when you are to balance with one or other of those Titles, or with both, or with other particular Accounts; and at the same Time, to give you a more full and clear Idea of the Balance of Accounts, I shall give you a particular View of the Method of balancing the several Accounts of the *Leger*. As to the Order to be followed in the Balance, leave to the last the Titles of Stock, Profit and Loss, and any other Account which may receive any Alteration by the Balance of the rest; as sometimes happens in the Accounts of Cash, Commission, Charges, Interest, &c. and close the rest in order as they happen in your *Leger*.

But in the Explication I am about to give, I shall follow the Order in which they lie in the second part of these Instructions.

## C A S H.

**T**HE Debit shews the Sums received; the Credit shews the Sums paid. Credit the Account by Balance for the Excess of the Debit above the Credit, which is what remains on Hands.

*Note,* If the ready Money found on hands, does not agree with the said Remainder, some Mistake has been committed: which if considerable, must be sought, and corrected if found. If it be inconsiderable or cannot be found, Debit the Account to Profit and Loss for what you have, more than the Balance of the Account shews, or Credit the Account by Profit and Loss for what is wanting of the said Balance, and then close the Account by Balance for what you find in Cash.

## W A R E S.

## W A R E S.

**T**HE Debit shews the Cost and Charges, the Credit shews the Produce.

1st. If none be sold, credit the Account by Balance.

2d. If all be sold, Debit the Account to Profit and Loss for the Gain, or Credit it by Profit and Loss for the Loss.

3d. If Part be sold, Part unfold, first credit the Account by Balance for what remains unfold, valuing it at the Rate it stands you in: and secondly, close the Account afterwards with Profit and Loss for the Gain or Loss.

4th. If in the last Case you cannot without Trouble calculate the Value of what remains unfold, or if you desire to have the Account appear in your next *Leger* in the same State it is in here, then you may close the Account with a double Balance, *i. e.* Debit the Account to Balance for the Total of the Cr. Side, and credit it by Ditto for the Total of the Dr. Side.

## V O Y A G E.

**T**HE Debit shews the Cost and Charges of the Cargo, the Credit shews the Neat Proceeds as by the Account of Sales.

1st. If the Account of Sales be not yet come to Hand, credit the Account by Balance for the Amount of the Dr. Side.

2d. If the Neat Proceeds be already entered, close the Account with Profit and Loss for the Gain or Loss.

3d. If it be a general Account of Voyages, first credit the Account by Balance for the Cost and Charges of those Cargoes (of which you had no Account of Sales,) and that in as many Lines as there remain such Voyages. Secondly, close the Account with Profit and Loss, for the Gain or Loss on the rest.

## An EMPLOYER's Account of W A R E S.

**T**HE Debit shews the Charges you were at for those Wares; the Credit shews the Sales you have made of them.

1. If the Sales be finished, Debit the Account to Sundries *viz.* To Cash or Charges, for the Charges not yet posted; as Brokerage, Cellarage, &c. To Commission for your Provision on the Sales; and To your Employer's Account Current for the Neat Proceeds. The Neat Proceeds is found by subtracting all the Charges from the Total Sales.

C 2.

2d. If

2. If the Sales be not finished, close the Account by a double Balance, if the Account be kept in the *Leger*; but if you have kept the Account in a *Sale-Book* do not touch the Account, but Debit Balance for the Total of the Debit Side, and Credit Balance for the Total of the Credit Side.

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### W A R E S in COMPANY under YOUR Direction.

**W** H E N the Account is kept in your *Leger*, the Debit shews your Share of their Cost, when put in your Hands, and the whole Charges since that Time. The Credit shews the Sales you have made of those Wares.

1. If the Sales be finished, Debit the Account to Sundries, *viz.* To Cash or Charges, for your share of the Charges not yet posted; To Commission for your Provision on the Sales; to each Partner *h. a* for his Share of the Neat Proceeds; and to Profit and Loss for the remaining Difference, if there be Gain; or Credit it by Profit and Loss, if there be Loss. The Neat Proceeds is found by subtracting all the Charges, excluding the prime Cost from the Total Sales.

2. If the Sales be not finished, close the Account by a double Balance, mentioning your share of the first Cost in one Line, and your Share of Charges in another Line under it; because these must be distinguished in your next *Leger*.

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### When the ACCOUNT is kept in the SALES-BOOK.

1. **I** F the Sales be finished, Debit the Account to Sundries, *viz.* To Cash or Charges, for your share of the Charges not yet posted.

To Commission for your Provision on the Sales; To each Partner *h. a.* for his share of the Neat Proceeds; and To Wares in Co. for your Share of the Neat Proceeds, which Account is kept in your *Leger*. Then, as to that Account of Wares in your *Leger*, close it with Profit and Loss for your Gain or Loss.

2. If the Sales be not finished, without touching the Sales Book, Debit Balance for the Charges, and Credit Balance for the Sales made. And as to the Account of those Wares in Company which you have in your *Leger*, Credit it by Balance for your Share of the Prime Cost which is mentioned on the Dr. Side.

### ADVENTURES.



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ADVENTURES *in* COMPANY, *or* WARES *in* COMPANY, *under* another Person's *Direction*.

**T**HIS Account is of the same Nature, and is closed the same Way as the Account of Voyages, or the Account of your own Wares in your own Hands.

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BILLS *and* NOTES.

**T**HE Debit shews the Cost of such Papers coming into your Hands, the Credit shews the Product of what went out.

1. For the Bills and Notes remaining on Hands, credit the Account by Balance, in as many Lines as there are Bills and Notes remaining, mentioning the Particulars and Sums as expressed on the Dr. Side.
  2. For the remaining Difference, close the Account with Profit and Loss,
- 

NOTES PAYABLE.

**T**HE Debit shews the Cost of such of your Notes as you have taken up, the Credit shews what you have passed them for.

1. For the Notes that are not yet come in, Debit the Account to Balance mentioning the Particulars and Sums as expressed on the Cr. Side.
  2. For the remaining Difference, close the Account with Profit and Loss,
- 

BOTTOMRY.

**T**HE Debit shews what Contracts of that Kind you have received, and what they cost you. The Credit shews the Produce.

1. For

1. For the Bonds that remain uncertain as to the Event, Credit the Account by Balance in as many Lines, at the Rate they stand you in, which is mentioned on the Dr. Side.

2. For the remaining Difference, close the Account with Profit and Loss.

### B O N D S . *for Money at Interest.*

**T**HIS Account being somewhat like the last, is closed the same Way.

### S H I P.

**T**HE Debit shews the Cost and Charges you were at on this Account, the Credit shews the Produce by Freight or Sales.

1. Credit the Account by Balance for the Value of the Ship, or the Part you own thereof.

2. Close the Account with Profit and Loss for the remaining Difference.

### H O U S E S    *and*    L A N D S.

**T**HESE Accounts are not unlike the last, and are closed the same Way.

### M O V A B L E S.

**T**HE Debit shews the Cost, the Credit shews the Produce, if by Chance you have sold any. This Account is closed with Balance.

### A C O M M O N P E R S O N A L A C C O U N T

**T**HE Debit shews the Charges on that Person, the Credit shews his Charges on you.

Debit the Account to Balance due to him, if the Dr. Side be the lighter, or Credit the Account by Balance due to you, if the Cr. Side be the lighter.

*An ACCOUNT CURRENT of another PERSON'S Affairs, Titled, Such a PERSON his ACCOUNT.*

**T**HE Debit shews your Disbursements and Charges on his Account.  
The Credit shews what you received for his Account.

FIRST CASE.

**W**HEN you balance your *Leger*, without settling Accounts with your Correspondent, or sending him his Account Current; close the Account with Balance, or with a double Balance, without making an Entry of the Brokerage, Commission, Interest or Postage of Letters.

SECOND CASE.

**W**HEN you are to send your Employer his Account Current and settle with him.

First Debit the Account in so many Lines for the following Articles.

To Commission for your Provision (commonly at  $\frac{1}{2}$  per Cent) either on the Sums you have paid for Bills on his Account, or on the Sums you have received for Bills on his Account, not on both the Payments and Receipts, so the Articles are taken from one Side of the Account; but you may choose the greater of the two Accounts, omitting however, or deducting from the Amount, such Articles of the Account, as have Commission already charged on them; e. g. To Charges for Brokerage at  $\frac{1}{2}$  per Cent. on your Drafts and Remittances, and on the Bills you have negotiated on his Account.

The Articles on which you are to make this Calculation are taken both from the Debit and Credit of the Account you are about to send him.

To Cash or Charges for the Postage of Letters, to the Day you are to draw his Account out. Secondly, close the Account with Balance for the remaining Difference of the Debit or Credit, if you are now about the Balance of your *Leger*; or with your Employer's new Account, if you are not about the general Balance, when you send him his Account Current.

Let the Learner consider the following Example of an *Employer's Account Current*, which I give in the Form in which it is to be sent him, without the Corresponding *Drs.* and *Crs.* of the *Leger* Account.

*Dr.*



Dr. PIERRE LAROCHE of Bourdeaux

1789			J.	s.	d.
Jan.	2	To your Draught of 4 Dec. at 15 Days Sight to Digby and Co. - - - - -	100	—	—
	15	To my Remise of 2400 Liv. Tournois, at 11d. per, on Briffon. - - - - -	110	—	—
Feb.	3	To your Draught of 20th 10ber, at Usance, to John Grey. - - - - -	95	—	—
	16	To my Remise 1395 Δ, at 32d. per on Lattayr	186	—	—
Mar.	1	To Am <sup>t</sup> . of Butter and Beef lent (by your Order)	250	—	—
	20	To Agio of my Advance on your Affairs, at 6 per C. per Annum - - - - -	1	11	07
		To Commission on £491, at $\frac{1}{2}$ per Cent, on the 1st. to 4th Article of Dr. - - - - -	2	09	01
		To Brokerage on £961, at $\frac{1}{8}$ per Cent, on the 2d and 4th Do. of Dr. and 1st, 2d, 4th and 5th Articles of Cr. - - - - -	1	04	—
		To Postage of Letters - - - - -	—	12	08
			746	17	04

The following Method is for finding the A G I O.

					£.
January	2	Paid	100	for 13 Days, produces	1300
	15	paid	110		
			210	for 5 Do.	1050
	20	Received	162		
			48	for 14 Days	672
February	3	paid	95		
			143	for 7 Do.	1001
	10	received	90		
			53	for 6 Do.	318
	16	paid	186		
			239	for 10 Do,	2390
	26	received	70		
			169	for 3 Do.	507
March	1	paid	250		
			419	for 2 Do.	838
	3	received	270		
			149	for 10 Do.	1490
	13	received	143		
			6	for 7 Do.	42
				Total of the Products	£96.08
				One third of the Hundreds	32. 0 $\frac{1}{2}$
				Subtract 1d. for every 6s.	5 $\frac{1}{4}$
					£1 11 7

his Account Current with D. D.

Cr.

			£.	s.	d.
1789					
Jan.	20	By my Draught of £150 at 8 per Cent. on <i>Lestock</i> of } <i>London.</i> - - - - - }	162	-	-
Feb.	10	By my draught on you for 1920 <i>Liv. Tournois</i> , at } 11 $\frac{1}{4}$ d per, at <i>Ufance</i> to <i>Laborde</i> - - - }	90	-	-
	26	By your Remise on <i>Thomas Hall</i> - - - }	70	-	-
Mar.	3	By your Remise of £250 Eng. on <i>Digby</i> and <i>Comp</i> , } <i>London</i> , at 8 per Cent - - - }	270	-	-
	13	By my Draught on you for 3120 <i>Liv. Tournois</i> at } 11d per - - - - - }	143	-	-
		By Balance due to me, carried to your Debit in new } Account - - - - - }	11	17	04
		<i>Errors and Omissions excepted</i>			
			£	746	17 04

COMMISSION on the 1st to the 4th Articles of Debit | BROKERAGE on the 2d and 4th Dr. and 1st, 2d, 4th & 5th of Cr

100	110
110	186
95	162
186	90
	270
	143
£ 491 at $\frac{1}{2}$ per Cent is £ 2 9 1	

Half the Hundreds are Pounds  
the Tens are Shillings, the Units are  
Pence and 5ths of Pence.

£961 at  $\frac{1}{8}$  per Cent £1 4 0

One eighth of the Hundreds are  
Pounds,  $\frac{1}{4}$  of the Tens are Shills and  
the Units are Farthings and 5ths of  
Farthings.

An

*An ACCOUNT CURRENT with a FACTOR, Titled,  
Such a PERSON my ACCOUNT.*

**T**HE Debit shews your Charges on him, or what he has received for your Account. The Credit shews against you, or what he has disbursed for your Account.

CASE FIRST.

**W**HEN the Account has no other Money Columns but the usual Column for your own domestic Money.

This kind of Account may serve when your own and your Factor's Money are the same, and your mutual Drafts and Remittances are made at Par, or when the Gain or Loss that happens is carried immediately to the Account of Profit and Loss. Close this Account with Balance, as a Common personal Account.

CASE SECOND.

**W**HEN the Account has inner Columns for your Factor's Money, tho' of the same Denomination with your own.

These Columns are useful, when your mutual Drafts and Remittances are frequently attended with Gain or Loss. The inner Columns shew the Sums received or paid by your Factor for your Account; for which Sums only you account with each other. The outer or usual Columns shew the Sums which the respective Articles cost you or produce to you at Home.

1. Close the inner Columns with Balance, and, valuing the remaining Debit or Credit at par, carry the Value into the outer Columns.

2. Close the outer Columns with Profit and Loss.

CASE THIRD.

**W**HEN the Account has inner Columns for the foreign Money of your Factor's Place.

1. Close the inner Columns with Balance for what remains due to you or to him, carrying the Value into the outer Columns, according to the current Rate of Exchange.

2. Close the outer Columns with Profit and Loss.

*Note 1st.* If when you balance your *Leger* you are not about to settle with your Factor, as having not received from him your Account current, you may close the Account with a double Balance, in any of the *three Cases*.

*Note 2d.* If when you are about to balance your Books, your Factor furnishes you with your Account Current in order to settle with you. Compare the Account Current received from him, with the Account you have in your *Leger*; the Debit of each with the Credit of the other,

his



his Sums with those of your own inner Columns, if the Account has such. Examine also his additional Charges, which are not as yet entered in your Books. If any Mistake appear, advise him of it without Delay that your Accounts may agree, if possible, before you close the Account. When all is right, First enter in one Line on the Credit of your *Leger* Account and in the inner Columns, if such there be, the Amount of his Charges for Interest, Commission, Brokerage, Postage of Letters, &c. but enter nothing of this Article in the outer Columns (except you have no inner Columns, as in the first Case): The outer Columns in the second and third Cases are to be filled up with Ciphers only or with double Dashes, as this Article has produced nothing to you; and leave the beginning of the Line blank, without a corresponding *Dr.* as this Article is not to be a Post of double Entry, but an Article like that of Leakage in an Account of Wine or Spirits, or Lackage of Weight and Measure in other Kinds of Wares. Afterwards close the Account as directed, that is to say, with Balance in the *First* Case, and with Balance and Profit and Loss as in the *Second* and *Third* Cases.

*Note 3d.* If you are not about the General Balance, at the Time you are to settle with your Factor, then instead of carrying to Balance the remaining Debit or Credit, you must close this old Account with the new Account you are to open, for your future Dealing with this Factor.

### *An ACCOUNT CURRENT with a FACTOR for a COMPANY under your Directions.*

1. **C**LOSE the inner Columns with Balance, carrying the Value into the outer Columns, as in the last.

2. Close the outer Columns with Sundries, *viz.* Your Partner his Acc<sup>t</sup>. and Profit and Loss for your several Shares of the Gain or Loss by Exchange.

*Note.* At the Balance of your *Leger*, if you are not about to settle Accounts with your Partners or the Factor, you had better close this Account with a double Balance.

### *An ACCOUNT of EXCHANGE in COMPANY.*

**C**LOSE the inner Columns with Balance, carrying the Balance into the outer Columns.

2. Close the outer Columns with Sundries, *viz.* Your Partner his Acc<sup>t</sup>. and Profit and Loss, for your several Shares of the Gain or Loss by Exchange.

*Note.* If you are not about to settle Accounts with your Correspondent, it will be better to close this Account with a double Balance.

A General

---

A GENERAL ACCOUNT *of* OWING PERSONS, *or an*  
ACCOUNT *of* DESPERATE DEBTS.

**C**REDIT the Account by Balance for what remains due, in as many Lines as there are Debts, remaining due to you.

*A* GENERAL ACCOUNT *of* PERSONS *to whom* I owe.

**D**EBIT the Account to Balance, in as many Lines as there are Debts remaining due to them.

COMMISSION, CHARGES, INSURANCE and the like, are closed by Profit and Loss.



T H E



THE FIRST  
SET of BOOKS.

[ 1 ]

WASTE - BOOK

No. I.

DUBLIN, January 1st, 1790.

	£.	s.
I Have in ready Money . . . . .	2000	—
—2d.—		
Paid <i>Arthur Alloway</i> for 12 Tuns Claret at 32 <i>l.</i> per Tun . . . . .	384	—
—3d.—		
Paid <i>Swift and Co.</i> as by Receipt . . . . .	1000	—
—4d.—		
Bought of <i>Benjamin Beavley</i> the Ship <i>Bonadventure</i> payable at 2 Months for . . . . .	400	—
—5th.—		
Paid Cooperage and other Charges on 12 Tun Claret my Account . . . . .	4	—
—6th.—		
Paid for 200 Pieces Linen Cloth Bought of Sundry viz. . . . .		
50 Pieces at 25 per Piece . . . . .	62	10
50 Do. at 28 per . . . . .	70	00
50 Do. at 30 per . . . . .	75	00
50 Do. at 32 per . . . . .	80	00
—7th.—		
Received from <i>Charles Carleton</i> for 1 Hhd Claret sold him. . . . .	12	—
January		



DUBLIN, January 12th, 1790.		£.	s.	d.
Bought of David Denham, Half the Ship <i>Providence</i> , for which delivered him my Note at 1 Mo.		250	—	—
15th.				
Bartered with a North-country Merchant, 6 Hhds. Claret at £10 per Hhd. for 40 Pieces Linen Cloth at 30s. per Piece		60	—	—
18th.				
Shipped on Board the <i>Ann and Mary</i> , <i>Ambrose Sutton</i> Master, for <i>Rouen</i> ; 100 Tubs Butter address'd to <i>Peter Lachere</i> on my Acc <sup>t</sup> . and Risque, viz.	£.			
100 Tubs Butter bought of <i>Edward Elliot</i> for }	100			
Ready Money, N <sup>t</sup> . 50 C. at 40s. per }				
Paid Duty and Fees of Entry, &c.	25			
	125			
21st.				
Lent <i>Edward Elliot</i> on his Promissory Note of 10 l. payable the 21st March next	100			
25th.				
Paid <i>David Denham</i> for my Half Repairs on our Ship the <i>Providence</i>	25			
29th.				
Shipped on Board the <i>Jenny Galley</i> , <i>Robert Scott</i> Master, for <i>Nantz</i> , and consigned to <i>Abel Archer</i> there, to sell for my Account	£.			
125 Barrels Beef bought from <i>Charles Carleton</i> , }	100			
by my Draft on <i>Swift and Co.</i> }				
Paid Duty and Fees 'till on Board	7			
	107			
February 1st.				
Sold <i>Benjamin Beavley</i> in Acc <sup>t</sup> . 1 Tun Claret at	45			
3d.				
Shipped on Board the <i>Catharina</i> of <i>Dublin</i> , <i>William Butler</i> Master, for <i>London</i> , and consigned to <i>Lewis Lestock</i> to sell for my Account, viz.	£.	s.		
200 Pieces Linen Cloth bought the 7th ult <sup>o</sup> , }	287	10		
for — — — — — }				
Paid Charges at shipping	2	10		
	290			
6th.				
Received from on Board the <i>Mermaid</i> <i>Richard Rich</i> Master, from <i>London</i> , 6 Chests Tea, consigned to me by <i>Lewis Lestock</i> , according to my Orders, for my Account, viz.				
3 Chests Bohea W <sup>t</sup> . N <sup>t</sup> .	600lb.			
3 D <sup>o</sup> . Green W <sup>t</sup> . N <sup>t</sup> .	600lb.			
The Cost and Charges till on Board as per }	£.			
Invoice amounting to 220l. <i>English</i> at 110 per }	242			
<i>Cent, Irish</i> — — — — — }				
Paid Duty and Fees of Entry, &c.	46			
	288			
	February			

# WASTE-BOOK No. I. (3) 31

<u>D U B L I N, February 9th, 1790.</u>		£	s.	d.
Sold to Benjamin Beasley in Account viz.		£.		
3 Tuns Claret at 44 <i>l.</i> per	—	132		
1 Chest Green Tea W <sup>t</sup> . N <sup>t</sup> . 300 <i>lb</i> ., at 5 <i>s.</i> per	50			
		182		
<u>12th.</u>				
Received from David Denham my Note, his Favour 12				
ult <sup>o</sup> at 1 M <sup>o</sup> . 250 <i>l.</i> For which delivered him my Draft				
on Swift and Company		250		
<u>14th.</u>				
Sold to Charles Carleton at 1 M <sup>o</sup> . viz.		£.		
2½ Tuns Claret at 44 <i>l.</i> per	—	110		
1 Chest Bohea Tea W <sup>t</sup> . N <sup>t</sup> . 200 <i>lb</i> ., at 5 <i>s.</i> 6 <i>d.</i>	55			
		165		
<u>17th.</u>				
Shipped on board the <i>Betty</i> , John Pearl Master, for Ca-				
diz, and consigned to Edward Hall to sell for my Account.				
viz.				
1500 <i>lb</i> Tanned upper Leather at 6 <i>d</i> per	} £. s. d.			
lb. bought from Christopher Kingston by				
my Draft on Swift and Company at	} 37 10—			
Sight				
190 Cw <sup>t</sup> . Hides bought green from	} 177 12 6			
Charles Carleton, in Acc <sup>t</sup> . for				
Paid Duty and Fees, &c.	} 14 17 6			
		230		
<u>20th.</u>				
Paid Charles Carleton the Balance of his Account		12 12 6		
<u>Sold to Richard Ruby, for ready Money, viz.</u>				
		£.		
1 Chest Green Tea W <sup>t</sup> . N <sup>t</sup> . 200 <i>lb</i> . at 5 <i>s.</i> per	50			
1 D <sup>o</sup> , Bohea D <sup>o</sup> . W <sup>t</sup> . N <sup>t</sup> . 200 <i>lb</i> . at 5 <i>s.</i> 6 <i>d.</i>	55			
		105		
<u>24th.</u>				
Received from Abel Archer of Nantz, Sales of 125 Bar-				
rels Beef by the Jenny Galley Capt. Scot. on my Account,				
N <sup>t</sup> . Proceeds amounting to 2750 <i>Livres</i> , Exchange at				
12 <i>d</i> per <i>Livre</i> .		137 10—		
<u>25th.</u>				
Lent George Gunn; to be repaid with Interest at 6 per				
Cent per Annum		50		
<u>28th.</u>				
Received from on Board the <i>Ann and Mary</i> , Ambrose				
Sutton Master from Rouen, an Account Sales of 100 Tubs				
Butter, formerly consigned to Peter Lachere of said Place				
to sell for my Account, and in Return of N <sup>t</sup> . Proceeds.				
		£. s.		
12 Hhds. Burgundy Wine, worth	157 10			
Paid Duty and Fees of the Entry, &c.	49 10			
		207		

— D U B L I N March 2d, 1790. —			£.	s.	d.
Agreed with <i>William Warren</i> for the Freight of my ship the <i>Bonadventure</i> to <i>Barbadoes</i> , for which he is to pay me in one Month			100	—	—
— 3d. —					
Agreed with <i>Joseph Miller</i> , Master of the <i>Bonadventure</i> Galley (now freighted by <i>William Warren</i> , for <i>Barbadoes</i> ) for 200 <i>l.</i> Principal to be lent on Bottomry, and to be repaid with 15 <i>l.</i> per Cent <i>Premio</i> in Case she arrives safe there. In Pursuance to which Contract, I have given him my Bill on Messrs. <i>Swift and Co.</i> for			200	—	—
— 4th. —					
Delivered <i>Benjamin Bewley</i> my Bill on <i>Lewis Lestock</i> of <i>London</i> to said <i>Bewley</i> at 21 Days, 200 <i>l.</i> Eng. Exa. at 9½ per Cent; for which, received from him his Receipt to be accountable for said Bill			219	—	—
— 6th. —					
Sold to <i>John Judd</i> one Hhd. Burgundy Wine, for his Bill on <i>Ben. Bewley</i> accepted as Cash			24	10	—
Received from <i>Richard Pike</i> , for the following sold him					
			£.	s.	
1 Hhd. Burgundy Wine at			23	00	
1 Chest Green Tea N <sup>o</sup> . 200 lb. at 5 <i>s.</i> 3 <i>d.</i>			52	10	
1 D <sup>o</sup> . Bohea N <sup>o</sup> . 200 lb. at 5 <i>s.</i> 9 <i>d.</i>			57	10	
— 8th. —			133	—	—
Bought from <i>William Ford</i> 10 Hhds. Tallow, viz.					
	C. q. lb.	q. lb.			
N <sup>o</sup> 1	9 3 14	Tare 3 7			
2	10 2 0	3 14			
3	10 2 21	3 20			
4	10 0 7	3 8			
5	9 3 21	3 0			
6	10 0 14	3 10			
7	10 3 16	3 21			
8	11 0 12	3 24			
9	10 2 7	3 22			
10	9 2 21	0 7			
	103 0 21	8 2 21			
	8 2 21				
	94 2 0	N <sup>o</sup> . at 28 <i>l.</i> per Tun	132	6	—
Paid him in Part			50	00	
3 Hhds. Burgundy delivered at 21 <i>l.</i> per			63	00	
My Note payable in 1 Mo. for the Balance			19	06	
					March



## WASTE-BOOK. No. I.

5

DUBLIN, 12th March, 1790.

Bought of *Christopher Kingston* the following per my Note at 1 Month, viz.

	£.	s.	d.	
1200lb. Tanned upper Leather at } 6½d. per lb. - - - - - }	31	5	00	
1000lb. Sole D <sup>o</sup> at 6¼d per lb. - - - - - }	28	2	6	
130 Ox Hides N <sup>t</sup> . 105C. 2q. 14lb at } 19s. per C. - - - - - }	100	6	10½	159 14 4½
	159	14	4½	

15th.

Bought from <i>John Jones</i> , viz.	£.	s.	d.
6 Hhds. Tallow W <sup>t</sup> . N <sup>t</sup> . 3 Tun at } 30l. per Tun - - - - - }	90	00	00
1000lb. Tanned upper Leather at } 6d. per lb. - - - - - }	25	00	00
1000lb. Sole at 6½d. per - - - - - }	27	1	8
	142	1	8

For which delivered him,	£.	s.	d.
1 Tun Claret at - - - - - }	45	00	00
2 Hhds. Burgundy at 23l. per - - - - - }	46	00	00
My Draft on <i>William Warren</i> to said } <i>Jones</i> payable 1st April for Balance }	51	1	8

142 1 8

19th.

Accepted the following Bills of Messrs *Digby* and Company of *London*, favour *William Warren* at Sight, and made good to D<sup>o</sup>. *Warren* in Acc<sup>t</sup>. viz.

	£.	s.	d.
One for the Premio and other Charges of Insuring 230l. the Principal and Premio of 200l. lent on Bottomry to <i>Joseph Miller</i> , Master of the Ship <i>Bonadventure</i> - - - - - }	7	13	4
Another for the Premio and other Charges of Insuring 460l. on said Ship to <i>Barbadoes</i> - - - - - }	15	6	8

23

20th.

Paid *Christopher Kingston*, for my Note to him 12 Inst 159l 14s. 4½d. deducting 6 Months Dis<sup>t</sup>. at 6 per Cent 155l. 1s. 4½d. viz

	£.	s.	d.	
By <i>Edward Ellior's</i> Note to me, due 21 } Inst. delivered said <i>Kingston</i> - - - - - }	101	00	00	
By Cash for Balance - - - - - }	54	1	4½	155 1 4½

D

— D U B L I N, 22d March, 1790. —

Received from *Lewis Lestock* of *London*, Sales of 200 Pieces of Linen Cloth consigned to him per the *Catharine* of *Dublin*, *William Butler* Master, to sell for my Acc<sup>t</sup>. the N<sup>t</sup>. Proceeds amount to 300*l*. Eng. Ex<sup>a</sup> at 9½ per Cent

£. s. d.

328 10 —

— 24th. —

Shipped on Board the *Dolphin*, *Robert Fisher* Master, and consigned to *Abel Archer* of *Nantz*, to sell for my Acc<sup>t</sup>. viz.

16 Hhds Tallow bought the 8th	}	222 6 00
and 15th for		
Paid Duty and Fees, &c.	-	8 14 00

231 —

— 27th. —

Shipped on Board the *Ann* and *Mary*, *Ambrose Sutton* Master, for *Bilboa*, and consigned to *Arthur Ansley* there, to sell for my Account, viz.

2200lb. Tanned upper Leather	}	56 5 00
bought the 12th and 15th for		
2000 lb. Sole bought the 12th and	}	55 4 2
15th for		
130 Ox Hides bot. the 12th for	-	100 6 10½
Paid Duty and Fees, &c.	-	5 3 11½

217 —

— 29th —

Received from *Thomas Bell*, for my Bill on *Abel Archer* of *Nantz*, Favour of *Samuel Spence* at *Uia*. 1500 Livres at 12½*d*. per

78 2 6

— 31st. —

Remitted to Messrs. *Loftus* and Company of *Paris*, my Acc<sup>t</sup>. the Draft of Messrs. *Swift* and Company for 2500 Livres *Tournois*, on *Peter Lamy* of *D°*. Place at *Uia*. Favour *D°*. *Loftus* and Company, Value in Account with *Swift* and Company, at 12*d*. per

125 —

— 3rd April —

Received from *William Ford* for *Abel Archer* of *Nantz*, Draft on him my Favour for 1500 Livres *Tournois* at 12½*d*. per Livre, 76*l*. 11*s*. 3*d*. viz.

By my Note to said <i>Ford</i> delivered	}	19 6 00
me up		
By Cash for the Balance	-	57 5 3

76 11 3

## WASTE-BOOK No. I.

7

DUBLIN, 5th April 1790.

Received from the Executors of my Uncle John, the two following Bonds, which he left me as a Legacy  
viz.

	£.	s.	d.
Henry Harding's Bond for 500l. Principal, Interest at 6 per Cent, per Annum, since 25th ult <sup>o</sup> .	500	00	00
Gregory Grace's for 300l. Principal, Interest at 6 per Cent per Annum since All-hallow-Tide last	300	00	00
	800		

8th.

Received from on Board the *Hopeful*, George Quarrel Master from *Leghorn*, 50 Chefts *Florence* Wine. and 50 Chefts d<sup>o</sup>. Oil, consigned to me by *Henry Hall*, for my Account, the Cost and Charges there, as per Invoice, amount to 680 Dollars at 5s. per

£. 170	00	00
Paid Duty and Fees, &c.	35	00 00
205		

Received from *John Tishy*, for the following, viz.

	£.	s.	d.
2 Tun of Claret, at 44l. per Tun	88	00	00
2 Hhds. Burgundy Wine at 23l. per	46	00	00
5 Chefts <i>Florence</i> Wine at 2l. 6s. per	11	10	00
2 D <sup>o</sup> . Oil at 3l. 5s.	6	10	00
152			

11th.

Delivered *Benjamin Bewley*, my Bill on *Loftus* and Company of *Paris*, my Account favour *Paul Roberts*, at *Ufance* 2340 Livres, Value received of said *Bewley* at 12 $\frac{1}{4}$ d. per

119	8	9
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13th.

Received from on board the *Eagle* Captain *John Grainger* Master, from *Bourdeaux*, 10 Tun Claret, consigned to me by *Peter Laroche*, for my Acc<sup>t</sup>. the whole Cost, &c. there (as per Invoice) is 2800 Livres *Tournois*, for which D<sup>o</sup>. *Laroche* advises me that he has drawn on *Leavis Lestock* of *London*, for my Account at 32 $\frac{1}{4}$ d. per  $\Delta$  for 125l. 8s. 4d. *English* Exchange at 10 per Cent, is *Irish*

£. 137	19	2
Paid Duty and Fees, &c.	162	00 10
300		

16th.

Received from *Richard Pike*, for the following, viz.

	£.	s.	d.
10 Chefts <i>Florence</i> Wine at 2l. 6s.	23	00	00
10 D <sup>o</sup> . Oil at 3l. 5s.	32	10	00
55	10		

17th.

Paid *Swift* and Company, per Receipt

150		
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D 2



DUBLIN, 20th April, 1790—		£.
Received Advice from <i>Lewis Lestock</i> London, that he has according to my Orders, shipped <i>per</i> the <i>George of Bristol</i> , <i>Adam Brov</i> Master, for <i>Nantz</i> , and consigned to <i>Abel Archer</i> there, to sell for my Account, 3 Hhds. Tobacco: the whole Cost and Charges there amounting to 72l 10s. <i>English</i> at 10 <i>per Cent</i>	- - -	79 15
23rd.—		
Received from <i>Edward Hall</i> of <i>Cadiz</i> , Sales of Leather and Hides by the <i>Betty</i> , on my Account		
Neat Proceeds amounting to 1525 Dollars Exchange at 4s. <i>per Dollar</i>	- - - }	305 -
25th.—		
Received from on Board the <i>Whale</i> of <i>Cork</i> , <i>George Hartwell</i> Master, from <i>London</i> , 20 B gs Hops, Wt. Nt. 70 Cwt. consigned to me by <i>Lewis Lestock</i> of <i>London</i> by my Order, and for my Account, the Cost and Charges as <i>per Invoice</i> , is 245l. <i>English</i> at 9½ <i>per Cent</i> , is	- - - £.268 17 09	
Paid Duty and Fees, &c.	- - - 88 00 00	356 1
Received from <i>Luke Floyd</i> , for 2 Bags Hops, sold him on the Quay, Wt. Nt. 7 Cwt. at 6l <i>per</i>		42 -
28th.—		
Sold <i>John Hart</i> 3 Bags Hops Wt. Nt. 10 C. 2q. at 6l. <i>per</i>	- - - £.63 00 00	
Received from said <i>Hart</i> , <i>Matthew Mead's</i> Note to him for 50l. pay <sup>d</sup> . 1st. of <i>August</i> , deducting Discount	£. s. d. } 47 10 00	
Cash for Balance	- - - 15 10 00	63 -
30th.—		
Received from <i>William Ford</i> Premio of 350l. Insured on Goods by the <i>Eagle</i> , <i>John Grainger</i> Master for <i>Bilboa</i> , at 1½ <i>per Cent</i>	- - - - -	5 5
2nd May.—		
Received from <i>Richard Ruby</i> , <i>Loftus</i> and Company of <i>Paris</i> Draft on me my Account, favour said <i>Ruby</i> for 1234 Livres. Exchange at 12d. <i>per Livre</i>	£61 14 00	
For which delivered him		
5 Chests <i>Florence</i> Oil at 3l. 5s. <i>per</i>	- - - 16 5 00	
5 D <sup>o</sup> . D <sup>o</sup> . Wine at 2l. 6s. <i>per</i>	- - - 11 10 00	
1 Hhd. <i>Burgundy</i> Wine at	- - - 23 00 00	
Cash paid for Balance	- - - 10 19 00	61 14
4th.—		
Sold to <i>Richard Pike</i> , on his Promissory Note, payable in 6 Months		
3 Bags Hops, Wt. Nt. 10 C. 2q. at 6l 5s. <i>per C.</i>	- - -	65 12

## WASTE-BOOK No. I.

9

DUBLIN, 7th May 1790.  
Received Advice that the *George of Bristol*, *Adam Bray* Master, is lost, with the whole Cargo. My Loss thereby is the Cost and Charges of 3 Hhds. Tobacco, amounting to

L. s. d.

79 15 —

9th.  
*Leavis Lestock* of London, advises per Letter of 3rd Instant to have drawn on *Lestus and Company* of Paris, my Account, payable 1st June. 750  $\Delta$  at 32d per Crown. 100l. *Englsh*. Exchange at 10 per Cent.

110 — —

11th.  
Received from *Arthur Ansley* of *Bilboa*, Sales of tanned Leather and Hides, consigned to him by the *Ann* and *Mary*, *Ambrose Sutton* Master: The Neat Proceeds is 1200 Pcs. of  $\frac{3}{8}$  at 4s. per

240 — —

12th.  
Sold to *John Johnson*, 2 Bags Hops, Wt. Nt. 7 C. at 5l 10s. per Cwt. £38 10 00

For which Received from said *John-son*, *Luke Floyd's* Note payable 10th November 40l. deducting Discount } 38 16 00  
Repaid - - - - - 06 00

38 10 —

14th.  
Paid *Bernard Brewer*, for *Henry Hall* of *Leghorn's* Bill on me favour *Digby and Company*, for 240 Dollars, at 4s. 11d. per

59 — —

17th.  
Received from *Gregory Grace*, in ready Money what was due for Principal and Half a Year's Interest, and delivered up his Bond.

309 — —

19th.  
Lent on Bottomry to *Thomas Trusty*, Master of the *Rower Galley*, 150l. in ready Money, to be repaid, with 15l. Premio, to *Arthur Ansley Bilboa*, for my Account, at the safe Arrival of do. Ship in that Port

150 — —

Received from *John Johnson*, an Apprentice Fee with his Son *Thomas*

115 — —

22nd.  
Debit *Benjamin Bewley*, to Account of Insurance 5l. for Premio of 250l. Insured on Goods by the *William* of *Dublin*, *Thomas Barry* Master, for *Leghorn*, Acc<sup>t</sup>. said *Bewley* at 2l. per Cent, to pay 84l. per Cent in Case of Loss

5 — —

DUBLIN, 25th May 1790.			£.	s.	d.
Received from <i>Richard Pike</i> , for his Note to me 4th May 65l. 12s. 6d. deducting 23 Weeks Discount (allowed him) on said Note at 6 per Cent - -			63	17	8
29th					
Received Advice from <i>Henry Hall</i> of <i>Leghorn</i> that he has drawn for my Account, on <i>Arthur Annisley</i> of <i>Bilboa</i> , a Bill of 550 <i>Spanish</i> Dollars, Value 440 <i>Leghorn</i> Dollars, which remained due to him in Account: The said Sum at 4s. per <i>Spanish</i> Dollar, or 5s. per <i>Leghorn</i> Dollar, is - - - -			110		
June 1st.					
Sold to <i>Richard Homan</i> , for an accepted Bill on <i>William Warren</i> , payable the 1st July next, my last 2 Hhds. of <i>Burgundy Wine</i> , at 23l. 10s. per - -			47		
4th.					
Remitted <i>Loftus</i> and Company of <i>Paris</i> , my Acc <sup>t</sup> . <i>Digby</i> and Company's Bill on them my Favour at sight for 2880 <i>Livres Tournois</i> , Exchange at 12 $\frac{1}{4}$ per <i>Livre</i> , for which delivered said <i>Digbys</i> , my Draft on <i>Swift</i> and Company their Favour for - - -			147		
4th.					
Won by wagering at a Horse Race, and received the Bett - - - -			11	10	
7th.					
'The <i>William</i> of <i>Dublin</i> , <i>Thomas Barry</i> Master, (on which I Insured 250l. to <i>Ben. Bewley</i> ) is lost: I have paid him, viz.					
Delivered him my receipt for what he owed me in Account - - -			51	00	00
He has abated me 16 per Cent on the 250l. insured - - -			40	00	00
Paid him the Balance - - -			159	00	00
10th.			250		
Paid <i>Richard Homan</i> , for an Abatement on 2 Hhds. <i>Burgundy</i> sold him 1st June - - -			2		
14th					
<i>Edward Hall</i> of <i>Cadiz</i> , advises by Letter of 19 Ult <sup>o</sup> . to have remitted <i>Lewis Lefstock</i> of <i>London</i> , my Account, their Bill on <i>George Fitzgerald</i> and Co. for 1000 Dollars at 43 $\frac{3}{4}$ d. per, 182l. 5s. 10d. <i>English</i> Exchange at 10 per Cent - - -			200	10	5
16th					
Received from <i>Peter Percival</i> , for 1 Hhd. <i>Claret</i> , Sold him. Of the other two which are wanting of 12 Tun, one was made use of to fill those that leaked, the other was bottled for my Use - - -			12		
17th.					
Bought a Horse from <i>Thomas Trueman</i> , for 10 Moidores, ready Money; and sold him immediately to Captain <i>Smart</i> , for 20 Pistoles ready Money - -			3	10	



## WASTE-BOOK No. I.

II

DUBLIN, 19th June 1790,			£.	s.	d.
<i>Lewis Lestock</i> of London, has furnished me an Acc <sup>t</sup> . Current, wherein he charges for Interest on his advance to the 15th Instant, at 6 per Cent per Annum, 6l 7s. 1d. Eng. Ex <sup>r</sup> . at 10 per Cent					
21 <sup>st</sup> .					
Settled with <i>David Denham</i> , Master of the Ship <i>Providence</i> , and received from him, my $\frac{1}{2}$ Balance of his Account of Freight and Disbursements, &c. on said Vessel					
24 <sup>th</sup> .					
Received from <i>George Gunn</i> in full for Principal and 4 Months Interest of 50l at 6 per Cent					
28 <sup>th</sup> .					
Received Advice from <i>Arthur Ansley</i> of <i>Bilboa</i> , that he has received from <i>Thomas Trusty</i> , Master of the <i>Rover</i> Galley 825 Dollars, on my Account, in full for Principal and Premio of 150l. lent by me to D <sup>o</sup> , <i>Trusty</i> , payable to D <sup>o</sup> . <i>Ansley</i> at said Ship's safe Arrival there, Exa. at 4s. per Dollar, is					
30 <sup>th</sup> .					
Paid these 6 Months, as per Book of Charges					
			£.	s.	d.
For Rent	-	-	25	00	00
For House Expences	-	-	50	00	00
For Pocket Expences	-	-	25	00	00
			100		

End of the First WASTE-BOOK.

JOURNAL



## JOURNAL

No. I.

DUBLIN, January, 1st 1790.

			£.	s.	d.
1	CASH Dr. to Stock	£2000 00 00			
1	For so much I have in ready Money	— —	2000	—	—
	2nd.				
2	Claret Dr. to Cash	£384 00 00			
1	Paid Arthur Allway, for 12 Tun at 32l. per	—	384	—	—
	3rd.				
2	Swift and Co. Dr. to Cash	£1000 00 00			
1	Paid them per Receipt	— —	1000	—	—
	4th.				
2	Ship Banadventure Dr. to Benjamin Bewley	£400 00 00			
3	For Cost of said Vessel, Bought of him payable in 2 Months	— —	400	—	—
	5th.				
2	Claret Dr. to Cash	£4 00 00			
1	Paid Cooperage and other Charges thereon	—	4	—	—
	6th.				
3	Linen Cloth Dr. to Cash	£287 10 00			
1	Paid Sundry for 200 Pieces, Bought of them at different Prices amounting to	— —	287	10	—
	7th.				
1	Cash Dr. to Claret	£12 00 00			
2	Received from Charles Carleton for 1 Hhd.	—	12	—	—
	8th.				
3	Ship Providence, Dr. to Notes payable	£250 00 00			
1	For Half of said Ship, Bought of David Denham, for which delivered him my Note at 1 Month	—	250	—	—

# JOURNAL No. I.

2

DUBLIN, 15th January. 1790.

		£.	s.	d.
3	Linen Cloth Dr. to Claret -	£60	00	00
2	For 40 Pieces at 30s. per, received in Barter, from a North-Country Merchant, for 6 Hhds. at 10l. per Hhd.	60	—	—
	18th.			
3	Voyage to Rouen per the Ann and Mary, Ambrose Sutton Master, Dr. to Cash -	£125	00	00
1	For Cost and Charges of 100 Tubs Butter, addressed to Peter Lacherre, my Account and Risque Amounting per Invoice to -	125	—	—
	21st.			
4	Bills and Notes Dr. to Cash -	£100	00	00
1	Lent to Edward Elliot on his Note of 101l payable 21st March next -	100	—	—
	25th			
3	Ship Providence Dr. to Cash -	£25	00	00
1	Paid David Denham for my half repairs of said Ship -	25	—	—
	29th.			
4	Voyage to Nantz per the Jenny Galley, Robert Scott Master Dr. to Sundries -	£107	00	00
	For the Cost, &c. of 125 Barrels of Beef, consigned to Abel Archer, to sell for my Account, viz.			
		l.	s.	d.
2	To Messrs. Swift and Company for my Bill on them, Favour Charles Carleton, for the Beef -	100	00	00
1	To Cash, paid Duty and Fees &c. -	7	00	00
		107	—	—
	February 1st.			
2	Benjamin Bewley Dr. to Claret -	£45	00	00
3	Sold him in Account 1 Tun at -	45	—	—
	3rd.			
4	Voyage to London per the Catharine, William Butler Master Dr. to Sundries -	£290	00	00
	For amount Invoice of Linen Cloth, consigned to Lewis Lestock there to sell for my Account, viz.			
		l.	s.	d.
3	To Linen Cloth, for 200 Pieces bought 7th ult <sup>o</sup> . for -	287	10	00
1	To Cash, paid Charges at Shipping &c. -	2	10	00
		290	—	—



DUBLIN, 6th, February 1790.

£. s. d.

- 4 Tea Dr. to Sundries - - £288 00 00  
 — For 6 Chefts received per the *Mermaid*, *Richard Rich*  
*Master*, from *Lewis Lestock*, *London*, for my Account,  
*viz.*  
     3 Cheft Bohea W<sup>t</sup>. N<sup>t</sup>. 600lb.  
     3 D<sup>o</sup>. Green W<sup>t</sup>. N<sup>t</sup>. 600lb.

l. s. d.

- 5 To *Lewis Lestock* my Acc<sup>t</sup>. for 220l. Eng. }  
     the Amount of the Invoice, which at } 242 00 00  
     10 per Cent is here - - - }  
 • 1 To Cash, paid Duty Freight, &c. - 46 00 00

288

9th.

- 3 *Benjamin Beavley*, Dr. to Sundries - £182 00 00  
 — Sold him in Account, *viz.*

l. s. d.

- 2 To Claret for 3 Tun at 44l. per - 132 00 00  
 • 4 To Tea for 1 Cheft Green W<sup>t</sup>. N<sup>t</sup>. 200lb. }  
     at 5s. per - - - - } 50 00 00

182

12th.

- 3 Notes Payable Dr. to *Swift* and Co. £250 00 00  
 — For my Note to *David Denham*, 12th *January*, for which  
 • 2 delivered him my Draft on said *Swift* and Company  
     for like Sum - - - - - 250

250

14th.

- 4 *Charles Carleton* Dr. to Sundries - £165 00 00  
 — Sold him at 1 Month,

l. s. d.

- 2 To Claret for 2½ Tun at 44l. per 110 00 00  
 • 4 To Tea for 1 Cheft Bohea W<sup>t</sup>. N<sup>t</sup>. 200lb. }  
     at 5s. 6d. per - - - - } 55 00 00

165

17th.

- 5 Voyage to *Cadiz* per the *Betty John Pearl*, *Master*,  
 — Dr. to Sundries - - - - - £230 00 00  
     For Amount of Invoice of the following Wares con-  
     signed to *Edward Hall* there, to sell for my Account,  
     *viz.*

    1500lb Tanned Upper Leather at 6d. per lb.  
     190 Cw<sup>t</sup>. Hides

l. s. d.

- 2 To *Swift* and Company, for my Bill on }  
     them, Favour *Christopher Kingston*, for } 37 10 00  
     the Leather - - - - - }  
 • 4 To *Charles Carleton*, for the Hides bought }  
     of him in Account - - - - } 177 12 06  
 • 1 To Cash, paid Duty and Fees, &c. - 14 17 06

230

## JOURNAL No. I.

4

DUBLIN, 20th February, 1790.

		£.	s.	d.
.4	Charles Carleton Dr. to Cash - - -	£12	12	6
—	Paid him the Balance of his Account - - -	12	12	6
.1				
.1	Cash Dr. to Tea - - -	£105	00	00
.4	Received from Richard Rigby, for			
	1 Chest Green W <sup>t</sup> . N <sup>o</sup> . 200lb at 5s. per	50	00	00
	1 D <sup>o</sup> . Bohea ——— 200lb at 5s. 6d.	55	00	00
		105	—	—
	24th.			
.5	Abel Archer of Nantz my Acc <sup>t</sup> . Dr. to Voyage to			
—	Nantz per the Jenny Galley, Robert Scott Master			
.4		£137	10	00
	For Neat Proceeds of 125 Barrels Beef, amounting per			
	Account Sales, to 2750 Livres Tournois, Exchange at			
	12d. per - - -	137	10	—
.5	25th.			
.1	George Gunn Dr. to Cash - - -	£50	00	00
.1	Lent him at 6 per Cent per Annum - - -	50	—	—
	28th.			
.6	Burgundy Wine Dr. to Sundries - - -	£207	00	00
—	For 12 Hhds. received per the Ann and Mary, Ambrose			
	Sutton Master, from Peter Lachere of Rouen, in Return			
	for my Butter l. s. d.			
.3	To Voyage to Rouen per D <sup>o</sup> . Ship, for the			
	N <sup>o</sup> . Proceeds of 100 Tubs formerly			
	configned D <sup>o</sup> . Lachere, to sell for my	157	10	00
	Account, amounting, as per Acc <sup>t</sup> . Sales			
	now received to - - -			
.1	To Cash, paid Duty and Freight, &c.	49	10	00
		207	—	—
	2nd. March.			
.5	William Warren Dr. to Ship Bonadventure £100 00 00			
—	For Freight to Barbadoes payable to me, by him in one			
.2	Month - - -	100	—	—
	3rd.			
.6	Bottomry Dr. to Messrs. Swift and Co. £200 00 00			
—	Lent Joseph Millar Master of the Bonadventure Galley,			
.2	by my Bill on D <sup>o</sup> . Company at Sight, to be repaid			
	with 15l. Premio, at her safe arrival at Barbadoes	200	—	—
	4th.			
.3	Benjamin Bewley Dr. to Lewis Lestock of London, my			
—	Account - - -	£219	00	00
.5	For the Former's accountable Receipt to me, for which			
	delivered him my Bill on the Latter his favour, at 21 days			
	sight, 200l. Eng. Ex <sup>a</sup> . at 9½ per Cent - - -	219	—	—

DUBLIN, 6th March, 1790.

		£.	s.	d.
.1	Cash Dr. to Burgundy Wine - -	£24	10	00
.6	For 1 Hhd. Sold <i>John Judd</i> , per his Draft on <i>Benjamin Bewley</i> , taken as Cash - -	24	10	—
.1	Cash Dr. to Sundries - -	£133	00	00
	Received from <i>Richard Pike</i> for the following sold him, viz.			
		l.	s.	d.
.6	To Burgundy Wine, for 1 Hhd. - -	23	00	00
.4	To Tea, for 1 Chest Green W <sup>t</sup> . N <sup>t</sup> . 200lb } at 5s. 3d. per - - - - - }	52	10	00
	To D <sup>o</sup> . for 1 Chest Bohea W <sup>t</sup> . N <sup>t</sup> . 200lb } at 5s. 9d. per - - - - - }	57	10	00
	8th.	133	—	—
.7	General Account of Wares Dr. to Sundries - -	£132	6	00
	For 10 Hhds. Tallow bought of <i>William Ford</i> , N <sup>t</sup> . 94C 2q. at 28l. per Tun			
		l.	s.	d.
.1	To Cash paid in Part - -	50	00	00
.6	To Burgundy Wine for 3 Hhds. delivered } him at 21l. per - - - - - }	63	00	00
.3	To Notes payable, for my Note at 1 M <sup>o</sup> . } for Balance - - - - - }	19	6	00
		132	6	—
	Note. This General Account of Wares includes all such Goods as are bought for Exportation on my own Account.			
	12th.			
.7	General Account of Wares Dr. to Notes payable - -	£159	14	4 $\frac{1}{2}$
.3	Bought from <i>Christopher Kingston</i> , on my Notes payable 6 Months - -			
	1200lb. Tanned upper Leather at } 6 $\frac{1}{4}$ d. per - - - - - }	31	5	00
	1000lb. D <sup>o</sup> . Sole at 6 $\frac{3}{4}$ d per - -	28	2	6
	130 Ox Hides N <sup>t</sup> . 105C. 2q. 14lb. at } 19s. per C. - - - - - }	00	6	10 $\frac{1}{2}$
		159	14	4 $\frac{1}{2}$



## 6

£. | s. | d.

General Account of Wares Dr. to Sundries		
		£ 142 1 8
For the following bought of <i>John Jones</i> , for which delivered him as under		
		l. s. d.
6 Hhds. Tallow Wt. N <sup>t</sup> . 3 Tun at		
30l. per		90 00 00
1000lb Tanned upper Leather at		
6d. per lb		25 00 00
1000lb D <sup>o</sup> . Sole at 6½d. per		27 1 8
		142 1 8
		l. s. d.
To Claret for 1 Tun at		45 00 00
To Burgundy Wine, for 2 Hhds. at 23l		46 00 00
To <i>William Warren</i> , for mine on him		
to said <i>Jones</i> payable 1st April, for		51 1 8
Balance		
		142 1 8
19th.		
Sundries Dr. to <i>William Warren</i>		23 00 00
For the 2 following Bills of Messrs. <i>Digby</i> of <i>London</i> on me, Favour D <sup>o</sup> . <i>Warren</i> , to be allowed him in Account, viz.		
		l. s. d.
Ship <i>Bonadventure</i> , for one, for the premio of insuring 460l. on her to <i>Barbadoes</i>		15 6 8
Bottomry, for the other, for the Premium, &c. of insuring 230 l. the Principal and Premio of 200 l. lent by me to <i>Joseph Miller</i> , Master of said Ship bound to <i>Barbadoes</i>		7 13 4
		23
20th.		
Notes payable Dr. to Sundries		£ 155 1 4½
Paid my Note to <i>Christopher Kingston</i> , 12th instant, 159l. 14s. 4½d. deducting 6 Months discount, at 6 per Cent per Annum, as follows, viz.		
		l. s. d.
To Bills and Notes for <i>Edward Elliot's</i> Note to me, due 21st instant, delivered said <i>Kingston</i>		101 00 00
To Cash, for Balance		54 1 4½
		155 1 4½

DUBLIN, 22nd March, 1790.

		£.	s.	d.
.5	Lewis Lestock of London my Acc <sup>t</sup> . Dr. to Voyage			
-	to London per the Catharine, William Butler Master			
.4	- - - - -	£328	10	00
	For Neat Proceeds of 200 Pieces Linen Cloth, amounting			
	(per Account Sales) to 300l. Erg. Exa. at 9½ per			
	Cent. - - - - -	328	10	-
	24th. - - - - -			
.6	Voyage to Nantz per the Dolphin, Robert Fisher			
-	Master Dr. to Sundries - - -	£231	00	00
	For Cost, &c. of the following Wares consigned to Abel			
	Archer there, to sell for my Account, viz.			
		l.	s.	d.
.7	To General Account of Wares, for 16			
	Hhds. Tallow bought the 8th and } 222 6 00			
	15th for - - - - - }			
.1	To Cash, paid Duty and Fees, &c. - - -	8	14	00
	27th. - - - - -	231	-	-
.6	Voyage to Bilboa, per the Ann and Mary, Ambrose Sut-			
-	ton Master Dr. to Sundries - - -	£217	00	00
	For the following Wares consigned to Arthur Ansley there,			
	to sell for my Account. - - -			
		l.	s.	d.
	2200 lb Tanned upper Leather } 56 5 00			
	bought the 12th and 15th for - }			
	2000 lb Sole D <sup>o</sup> . bought 12th and } 55 4 2			
	15th for - - - - - }			
	130 Ox Hides bought 12th for - - -	100	6	10½
.7	To General Account of Wares, for the } 211 16 00½			
	Amount - - - - - }			
.1	To Cash, paid Duty and Fees, &c. - - -	5	3	11½
	29th. - - - - -	217	-	-
.1	Cash Dr. to Abel Archer of Nantz, my Account			
-	- - - - -	£78	2	6
.5	Received of Thomas Bell for my Draft of 1500 Livres			
	Tournois at 12½d. per, on said Archer, Favour Samuel			
	Spence there, at Ufa. - - -	78	2	6
	31st. - - - - -			
.6	Messrs. Loftus and Company of Paris my Account Dr.			
-	to Messrs Swift and Company - - -	£125	00	00
.2	Remitted the Former, the Latters Draft of 2500 Livres			
	Tournois on Peter Lamy there, at Ufa. Favour D <sup>o</sup> .			
	Loftus, Value in Account with D <sup>o</sup> . Swift and Compa			
	ny, at 12d. per, is - - - - -	125	-	-

## JOURNAL No. I.

8

DUBLIN, 3d April, 1790.

	£.	s.	d.
Sundries Dr. to <i>Abel Archer</i> of <i>Nantz</i> , my Account			
- - - - -	£76	11	3
Received for his Draft on <i>William Ford</i> , my Favour, for 1500 Livres <i>Tournois</i> , at $12\frac{1}{2}d.$ per, viz.			
	l.	s.	d.
Notes payable for mine to said <i>Ford</i> , now } taken up - - - - - }	19	6	00
Cash for Balance - - - - -	57	5	3
5 th.	76	11	3
Bonds Dr. to Stock - - - - -	£800	00	00
For the following, received from the Executors of my Uncle <i>John</i> , left me as a Legacy, viz.			
	l.	s.	d.
<i>Henry Harding's</i> Bond for 500l. Principal, bearing Interest at 6 per Cent per Annum, from the 25th ult <sup>o</sup> . - - - - - }	500	00	00
<i>Gregory Grace's</i> for 300 l. Principal, bear- ing Interest at 6 per Cent per Annum, from All-hallow-Tide last - - - - - }	300	00	00
8 th.	800	-	-
Wares from <i>Leghorn</i> Dr. to Sundries	£205	00	00
For the following received per the <i>Hopeful</i> , <i>George</i> <i>Quarrel</i> Master from <i>Henry Hall</i> of d <sup>o</sup> . Place for my Account, viz.			
50 Chefts Florence Wine			
40 D <sup>o</sup> . Oil;			
	l.	s.	d.
To <i>Henry Hall</i> my Acc <sup>t</sup> . for 680 <i>Leghorn</i> Dollars, the Am <sup>t</sup> . of the Inv. at 5s. per } Dollar - - - - - }	170	00	00
To Cash, paid Duty and Fees, &c. - - - - -	35	00	00
	205	-	-
Cash Dr. to Sundries - - - - -	£152	00	00
Received from <i>John Tishy</i> , for the following sold him, viz.			
	l.	s.	d.
To Claret, for 2 Tun, at 44l. per - - - - -	88	00	00
To Burgundy Wine, for 2 Hhds. at 23l. per	46	00	00
To Wares from <i>Leghorn</i> for			
5 Chefts Florence Wine } at 2l. 6s. per } 11 10 00 } 2 D <sup>o</sup> . Oil at 3l. 5s. per } 6 10 00 }	18	00	00
	152	-	-



DUBLIN, 11th April, 1790.

		£.	s.	d.
.1	Cash Dr. to <i>Loftus</i> and Company of <i>Paris</i> , my Account	£119	8	9
.6	Received from <i>Benjamin Bewley</i> , for my Draft on them, favour <i>Paul Roberts</i> , at Usance 2340 Livres, Exchange at $12\frac{1}{4}d.$ per	119	8	9
	13th.			
.2	Claret Dr. to Sundries	£300	00	00
	For 10 Tun received per the <i>Eagle</i> , <i>John Grainger</i> Master from <i>Peter Laroche</i> of <i>Bordeaux</i> , for my Account, viz.			
	To <i>Lewis Lestock</i> London, my Acc <sup>t</sup> . for D <sup>o</sup> . <i>Laroche's</i> Draft of 125l 8s. 4d. on him; Value at <i>Bordeaux</i> 2800 Livres <i>Tournois</i> (the Amount of d <sup>o</sup> . Claret) at $32\frac{1}{4}d.$ per $\Delta$ Exchange between <i>London</i> and <i>Dublin</i> , at 10 per Cent, is here	137	19	2
.1	To Cash, paid Duty and Freight, &c.	162	00	10
	16th.			
.1	Cash Dr to Wares from <i>Leghorn</i>	£55	10	00
.7	Received from <i>Richard Pike</i> , for the following			
	10 Chests Florence Wine, at 2l 6s.	23	00	00
	10 D <sup>o</sup> . Oil, at 3l 5s.	32	10	00
	17th.			
.2	<i>Swift</i> and Company Dr. to Cash	£150	00	00
.1	Paid them per Receipt			
	20th.			
.7	Voyage from <i>London</i> to <i>Nantz</i> , per the <i>George</i> of <i>Bristol</i> , <i>Adam Bray</i> Matter, Dr. to <i>Lewis Lestock</i> my Account	£79	15	00
.5	For Cost and Charges of 3 Hhds. Tobacco, consigned by D <sup>o</sup> . <i>Lestock</i> , to <i>Abel Archer</i> there to sell for my Account, amounting (as per Invoice) to 72l 10s. Eng Exchange at 10 per Cent	79	15	—
	23rd.			
.8	<i>Edward Hall</i> my Acc <sup>t</sup> . Dr. to Voyage to <i>Cadiz</i> per the <i>Betty</i> Captain <i>Pearl</i>	£305	00	00
.5	For Neat Proceeds of Leather and Hides, amounting per Sales to 1525 Dollars, Exa. at 4s. per Dollar	305	—	—

## JOURNAL No. I.

10

DUBLIN, 25th April 1790.

£. s. d.

8	Hops Dr, to Sundries	—	1	356	17	9			
	For 20 Bags N <sup>o</sup> . 70C. received per the <i>Whale</i> of Cork, George Heartwell Master, from Lewis Lestock, London, by my Order, and for my Acc <sup>t</sup> .								
							l.	s.	d.
5	To Lewis Lestock my Acc <sup>t</sup> for 245 l.								
	Eng the Amount of the Invoice, at 9 $\frac{3}{4}$ per Cent. is	—		268	17	9			
1	To Cash paid Freight Duty, &c.	—	1	88	00	00	356	17	9
1	Cash Dr. to Hops	—	—	1	42	00	00		
8	Received from Luke Floyd for								
	2 Bags N <sup>o</sup> . 7C. at 6l. per C.	—	—				42	—	—
	28th.	—	—						
	Sundries Dr. to Hops	—	—						
	For 3 Bags sold John Hart, N <sup>o</sup> . 10C. 2q. at 6l. per C.								
							l.	s.	d.
4	Bills and Notes, for Matthew Mead's of								
	50l. payable the 1st of August, received from said Hart in Payment for			47	10	00			
1	Cash, for Balance	—	—	15	10	00			
8							63	—	—
	30th.	—	—						
1	Cash Dr. to Acc. of Insurance	—	1	5	5	00			
	Received from William Ford, for the Premium of insuring 350 l. to him on Wares in the <i>Eagle</i> , John Grainger Master, for Bilboa, at 1 $\frac{1}{2}$ per Cent	—					5	5	—
9	2d. May.	—	—						
6	Lofus and Company of Paris my Account Dr. to Sundries	—	—	1	61	14	00		
	For their Draft on me, Favour Richard Ruby at Sight, 1234 Livres Tournois Ex <sup>ra</sup> . at 12d. per Livre								
	For which delivered said Ruby the following								
7	To Wares from Leghorn, for								
							l.	s.	d.
	5 Chefts Florence Wine at 2 l. 6s. per								
	5 D <sup>o</sup> . Oil at 3l. 5s. per			27	15	00			
6	To Burgundy Wine, for 1 Hhd.	—		23	00	00			
1	To cash, paid for Balance	—		10	19	00			
							61	14	—

E

DUBLIN, 4th May 1790.

		£.	s.	d.
.4	Bills and Notes Dr. to Hops -	£65	12	6
.8	Sold to <i>Richard Pike</i> , on his Note paya. 6 Months. 3 Bags N <sup>t</sup> 10C. 2q. at 6l. 5s. per C.	65	12	6
	7th.			
.9	Profit and Loss Dr to Voyage from <i>London</i> to <i>Nantz</i> per the <i>George of Bristol</i> , <i>Adam Bray</i> Master	£79	15	00
.7	For the Cost, &c. of 3 Hhds. Tobacco, lost by said Ship.	79	15	—
	9th.			
.5	<i>Lewis Lestock</i> of <i>London</i> my Account Dr. to <i>Loftus</i> and Company of <i>Paris</i> my Account	£110	00	00
.6	For the former's Draft of 750 $\Delta$ on the Latter, for my Account, at 32d. per 100l. Eng. Exa. at 10 per Cent.	110	—	—
	11th.			
.8	<i>Arthur Ansley</i> my Account Dr. to Voyage to <i>Bilboa</i> per the <i>Ann and Mary</i> , <i>Ambrose Sutton</i> Master	£240	00	00
.6	For N <sup>t</sup> . Proceeds of Tanned Leather and Hides, amounting per Sales to 1200 Pieces of $\frac{8}{8}$ , at 4 s per, is.	240	—	—
	12th.			
.4	Bills and Notes Dr. to Sundries -	£38	16	00
—	For <i>Luke Floyd's</i> Note of 40l payable 10 November, discounted to <i>John Johnson</i> , viz.			
		l.	s.	d.
.8	To Hops, for 2 Bags N <sup>t</sup> . 7 C. at } 5l. 10s. per - }	38	10	00
.1	To Cash, returned him —	00	6	00
		38	16	—
	14th.			
.7	<i>Henry Hall</i> of <i>Leghorn</i> my Account Dr. to Cash	£59	00	00
.8	Paid <i>Bernard Brewer</i> for said <i>Hall's</i> Draft on me, to <i>Digby</i> and Company, Endorsed by them to said <i>Brewer</i> for 240 Dollars, Exa. at 4s. 11d. per Dol- lar.	59	—	—



## JOURNAL No. I.

12

DUBLIN, 17th May 1790.

		£.	s.	d.
.8	Cash Dr. to Bonds — £309 00 00			
.7	Received from <i>Gregory Grace</i> , in full for Principal, and Half a Year's Interest, having delivered up his Bond. — — —	309	—	—
	19th.			
.6	Bottomry Dr. to Cash — £150 00 00			
.8	Lent to <i>Thomas Trusty</i> Master of the <i>Rover</i> Galley, to be repaid with 15 <i>l.</i> Premium to <i>Arthur Ansley</i> of <i>Bilboa</i> , at her safe Arrival there — —	150	—	—
.8	Cash Dr. to Profit and Loss — £115 00 00			
.9	Received from <i>John Johnson</i> , as an Apprentice Fee with his Son <i>Thomas</i> — — —	115	—	—
	22d.			
.3	<i>Benjamin Bewly</i> Dr. to Acc <sup>t</sup> . of Insurance £5 0 0			
.9	For the Premium of insuring 250 <i>l.</i> to him on Wares in the <i>William</i> of <i>Dublin</i> , <i>Thomas Barry</i> Master, for <i>Leghorn</i> , at 2 per Cent. is. — — —	5	—	—
	25th.			
.8	Cash Dr. to Bills and Notes — £63 17 8			
.4	Received from <i>Richard Pike</i> , for his Note of 65 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> allowing him Discount for 23 Weeks at 6 per Cent, per Annum. — — —	63	17	8
	29th.			
.7	<i>Henry Hall</i> of <i>Leghorn</i> , my Acc <sup>t</sup> . Dr. to <i>Arthur Ansley</i> , <i>Bilboa</i> my Account — £110 00 00			
.8	For the Former's Draft of 550 <i>Spanish</i> Dollars on the Latter, for my account, equal to 440 <i>Leghorn</i> Dollars being the Balance due to said <i>Hall</i> , which Sum at 4 <i>s</i> per <i>Spanish</i> Dollar, or 5 <i>s.</i> per <i>Leghorn</i> Dollar, is — — —	110	—	—
	June 1st.			
.5	<i>William Warren</i> Dr. Burgundy Wine, — £47 0 0			
.6	Sold to <i>Richard Homan</i> , for an accepted Bill on said <i>Warren</i> payable the 1st <i>July</i> next, to be allowed to me by said <i>Warren</i> in Account, viz. 2 Hhds at 23 <i>l.</i> 10 <i>s.</i> per Hhd. — — —	47	—	—
	E 2			

DUBLIN, 1<sup>st</sup> June 1790.

L. s. d.

.6	<i>Lefus</i> and Company of <i>Paris</i> my Account Dr. to			
—	<i>Swift</i> and Company	-	147	00 00
.2	For <i>Digby</i> and Company's Draft on the Former, my			
	favour, remitted them for 2880 Livres <i>Tournois</i> ,			
	Exa. at $12\frac{1}{4}d.$ per Livre, for which delivered said			
	<i>Digby</i> and Company my Draft on the Latter, their			
	favour for like Sum	-	147	— —
	4 <sup>th</sup> .	—		
.8	Cash Dr. to Profit and Loss	-	111	10 00
.9	Won by Wagering at a Horse Race	-	11	10 —
	7 <sup>th</sup> .	—		
.9	Acc <sup>t</sup> . of Insurance Dr. to Sundries	1	210	00 00
	Paid to <i>Benjamin Bewley</i> in full for 250 <sup>l</sup> . formerly in-			
	jured to him on Wares in the <i>William</i> of <i>Dublin</i> , <i>Thomas</i>			
	<i>Barry</i> Master, now lost, he abating me 16 <sup>l</sup> . per Cent			
	on the whole			
				l. s. d.
.3	To <i>Benjamin Bewley</i> for what he owed in }	51	00	00
	Account, now discharged	-		
.8	To Cash, paid for Balance	-	159	00 00
	10 <sup>th</sup> .	—	210	— —
.6	Burgundy Wine Dr. to Cash	-	12	00 00
.8	Paid <i>Richard Homan</i> , for an abatement on 1 Hhd. sold			
	him 1 <sup>st</sup> of June	-	2	— —
	14 <sup>th</sup> .	—		
.5	<i>Lewis Lestock</i> of <i>London</i> my Acc <sup>t</sup> . Dr. to <i>Edward Hall</i>			
	of <i>Cadiz</i> my Account	-	200	10 05
.8	For the Latter's Bill on <i>George Fitzgerald</i> and Co. re-			
	mitted to them by the Former on my Account, Ad-			
	vised per said <i>Hall's</i> Letter of 9 <sup>th</sup> ult <sup>o</sup> . 1000 Dollars			
	at $43\frac{3}{4}d.$ per Dollar 182 <sup>l</sup> . 5s. 10d. Eng. Exchange at 10			
	per Cent	-	200	10 5
	16 <sup>th</sup> .	—		
	Sundries Dr. to Claret	-	120	00 00
	For the last of my old Parcel, disposed of as follows			
				l. s. d.
.8	Cash for 1 Hhd sold <i>Peter Percival</i>	-	12	00 00
.8	Charges, for 1 D <sup>o</sup> . bottled for my ow }	8	00	00
	Use	-		
	1 Used to fill such as leaked.		20	— —

# JOURNAL No I.

14

DUBLIN, 17th June, 1790.

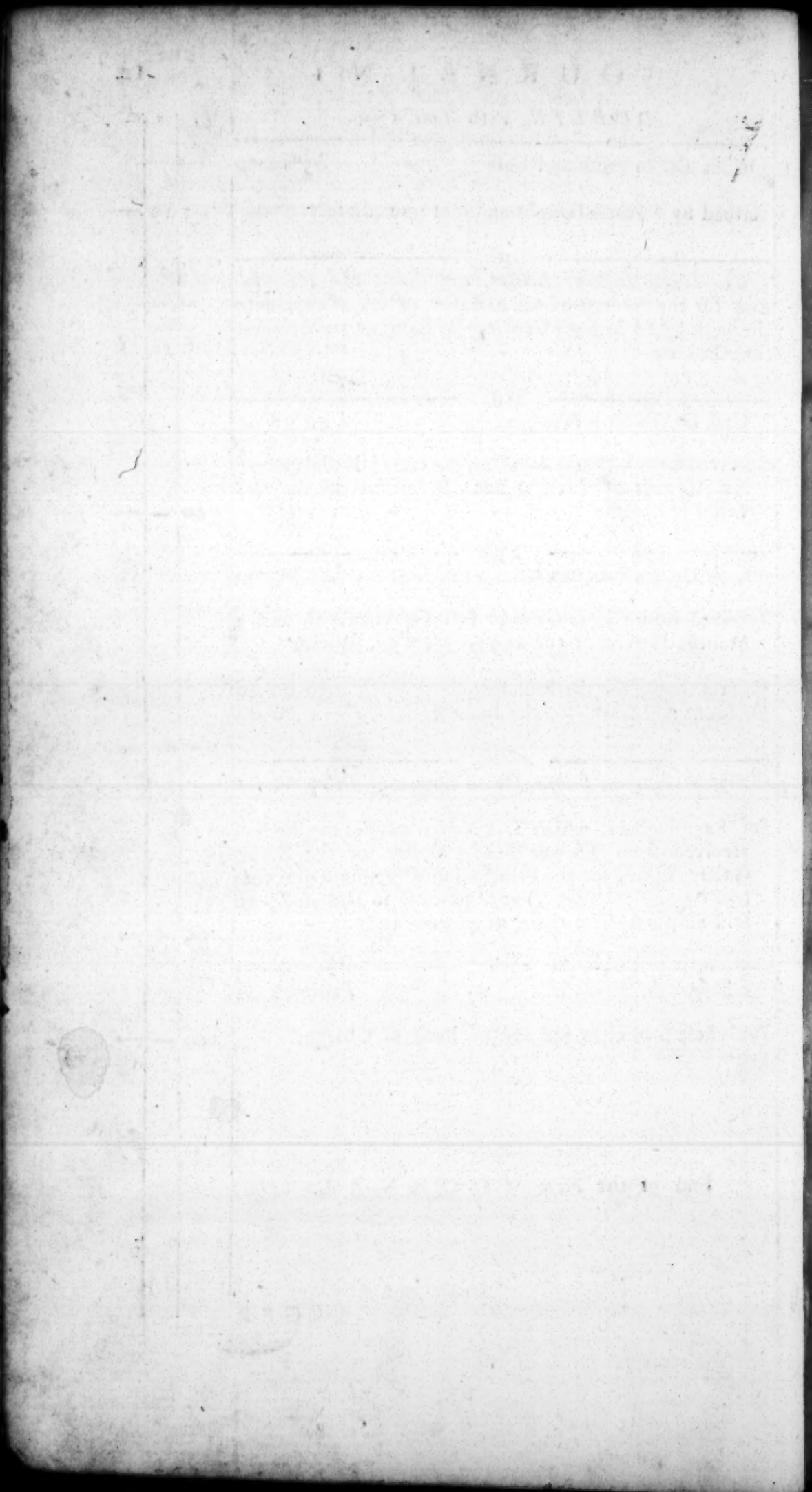
£. s. d.

.8	Cash Dr. to Profit and Loss	- 43 10 00			
.9	Gained by a Horse bought and sold immediately	-	3 10		
	19th.				
	Cr. Lewis Lestock, London, my Acc <sup>t</sup> . 6l. 11s. 1d. Eng. for the Interest of his Advance of my affairs, unto the 15th Curr <sup>t</sup> . at 6 per Cent per Annum, as per Account furnished me				
			6 11	1	
	21st.				
.8	Cash Dr. to Ship Providence	- 40 00 00			
.3	Received from Captain Denham, for my Half Balance of his Account of Freight and Disbursements on said Vessel	-	40		
	24th				
.8	Cash Dr. to Sundries	- 51 00 00			
	Received from George Gunn in full for Principal, and 4 Months Interest of 50l. at 6 per Cent per Annum				
		l. s. d.			
.5	To said Gunn, for the Principal	- 50 00 00			
.9	To Profit and Loss, for the Interest	- 1 00 00			
	28th.		51		
.8	Arthur Ansley of Bilboa, Dr. to Bottomry	1165 00 00			
.6	For 825 Dollars, which said Ansley advises me he has received from Thomas Trusty Master of the Rover Galley, in full for the Principal and Premium of 150l. lent by me to said Trusty, payable to said Ansley at said Ship's Arrival there, at 4s. per, is				
			165		
	30th.				
.8	Charges Dr. to Cash	- 100 00 00			
.8	Paid these 6 Months past, as per Book of Charges	-	100		

End of the First JOURNAL.

LEGER





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L E G E R,

No. I.

1790.

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# The ALPHABET to the LEGER No. I.

A.		B.		C.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
Archer Abel <i>m. a.</i>	4	Bewley Ben. -	3	Cash - - -	1 8
Anfley Arthur -	8	Bills and Notes -	4	Claret - - -	2
		Burgundy Wine -	6	Carleton Charles -	4
		Bottomry - - -	6	Charges - - -	8
		Bonds - - -	7		
		Balance - - -	10		
D.		E.		F.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
G.		H.		I.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
Gunn George	5	Hall Henry of }	7	Insurance (Acc <sup>t</sup> , of)	9
General Account }	7	Leghorn <i>m. a.</i> }	8		
of Wares }		Hops -	8		
		Hall Edward }	8		
		Cadiz <i>m. a.</i> }			
K.		L.		M.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
		Linen Cloth - -	3		
		Leftock Lewis of }	5		
		London <i>m. a.</i> }	6		
		Loftus and Co. of }			
		Paris <i>m. a.</i> }			



# The ALPHABET to the LEGER No. I.

N.	O.	P.
<div>F<sup>o</sup>.</div> <div>Notes Payable - 3.</div>	<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div> <div>Profit and Loss - 9</div>
Q.	R.	S.
<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div> <div>Stock - - - - - 1.</div> <div>Swift and Company 2</div> <div>Ship Bonadventure 2</div> <div>Ship Providence - 3.</div>
T.	V.	W.
<div>F<sup>o</sup>.</div> <div>Tea - - - - - 4.</div>	<div>F<sup>o</sup>.</div> <div>Voyage to Rouen - 3</div> <div>— to Nantz per } 4.</div> <div>the Jenny } 4.</div> <div>— to London, &amp;c. 4.</div> <div>— to Cadiz, &amp;c. 4.</div> <div>— to Nantz per } 6.</div> <div>the Dolphin } 6.</div> <div>— to Bilboa - 6.</div> <div>— from London } 7.</div> <div>to Nantz per } 7.</div> <div>the George - }</div>	<div>F<sup>o</sup>.</div> <div>Warren William - 5</div> <div>Wares from Leghorn 7</div>
X.	Y.	Z.
<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div>

1790		Stock	Dr.	£.	s.	d.
		To Balance for my neat Capital	- -	10	3146	7 4
1790		Cash	Dr.			
Jan.	1	To Stock for so much I have in Ready Money		1	2000	— —
	10	To Claret received from <i>Charles Carleton</i> -		2	12	— —
Feb.	20	To Tea received from <i>Richard Ruby</i> -		4	105	— —
Mar.	6	To Burgundy Wine received from <i>Ben. Bewley</i>		6	24	10 —
	—	To Sundries received from <i>Richard Pike</i> -			133	— —
	29	To <i>Abel Archer, Nantz</i> , my Acc <sup>t</sup> . received from <i>Thomas Bell</i> -		5	78	2 6
April	3	To D <sup>o</sup> . my Acc <sup>t</sup> . received from <i>William Ford</i>		5	57	5 3
	9	To Sundries received from <i>John Tisby</i> -			152	— —
	11	To <i>Loftus and Company</i> , my Acc <sup>t</sup> . received from <i>Benjamin Bewley</i> -		6	119	8 9
	16	To Wares from <i>Leghorn</i> received from <i>Richard Pike</i> -		7	55	10 —
	25	To Hops received from <i>Luke Floyd</i> -		8	42	— —
	28	To D <sup>o</sup> . received from <i>John Hart</i> -		8	15	10 —
	30	To Insurance received from <i>William Ford</i> , -		9	5	5 —
Transferred to Folio 8 - - -				2799	11	6

# L E G E R    No. I.

I

1790		Contra	Cr.	£.	s.	d.
Jan.	1	By Cash for so much I have in Ready Money	1	2000	—	—
April	5	By Bonds received from the Executors of my Uncle John a Legacy	7	800	—	—
		By Profit and Loss for my Neat Gain these six Months	9	346	7	4
				3'46	7	4
1790		Contra	Cr.			
Jan.	2	By Claret paid Arthur Alloway	2	384	—	—
	—	By Swift and Company, paid them per Receipt	2	1000	—	—
	5	By Claret, paid Cooperage, &c.	2	4	—	—
	7	By Linen Cloth, paid several, &c.	3	287	10	—
	18	By Voyage to Rouen, paid Cost of Butter, &c.	3	125	—	—
	21	By Bills and Notes, lent Edward Elliot	4	100	—	—
	25	By Ship Providence, paid David Denham	3	25	—	—
	29	By Voyage to Nantz per the Jenny paid Duty, &c.	4	7	—	—
Feb.	3	By Voyage to London, &c. paid Duty, &c.	4	2	10	—
	6	By Tea, paid Duty, &c.	4	46	—	—
	17	By Voyage to Cadiz, paid for making up Hides, Duty, &c.	5	14	17	6
	—	By Charles Carleton, paid him the Balance of his Account	4	12	12	6
	24	By George Gunn, lent him at Interest	5	50	—	—
	28	By Burgundy Wine, paid Duty, Freight, &c.	6	49	10	—
Mar.	8	By General Acc <sup>t</sup> . of Wares, paid William Ford	7	50	—	—
	20	By Notes payable, paid Christopher Kingston	3	54	1	4½
	24	By Voyage to Nantz per the Dolphin, paid Duty, &c.	6	8	14	—
	27	By Voyage to Bilboa, &c. paid Duty, &c.	6	5	3	11½
April	8	By Wares from Leghorn, paid D <sup>o</sup> . d <sup>o</sup> .	7	35	—	—
	13	By Claret, paid Duty, Freight, &c.	2	162	—	10
	17	By Swift and Company, paid them per Receipt	2	150	—	—
	25	By Hops, paid Duty Freight, &c.	8	88	—	—
May	2	By Loftus and Company my Account, paid Richara Ruby	6	10	19	—
	12	By Bills and Notes, paid John Johnson	4	—	6	—
				2672	5	2



1790		Claret	Dr.		£.	s.	d.
			Tun	Hhd.			
Jan.	2	To Cash. bought from <i>Arthur Allo-</i> <i>way</i> at 32l per - -	12		1	384	—
	5	To Cash paid Cooperage, &c.			1	4	—
April	13	To Sundries, received per the <i>Eagle</i> from <i>Peter Laroche</i> - -	10			300	—
		To Profit and Loss, gained hereby	—	—	9	124	—
			22				

812

1790		Swift and Co.	Drs.				
Jan.	2	To Cash, paid you per Receipt - -			1	1000	—
April	17	To D <sup>r</sup> . per D <sup>o</sup> . - - - -			1	150	—

1150

1790		Ship Bonadventure	Dr.				
Jan.	3	To <i>Ben Bewley</i> , bought from him at 2 Months	3		400	—	—
May	19	To <i>William Warren</i> , for the Premio of insuring 460l. on her Voyage to <i>Barbadoes</i> -		5	15	6	8
		To Profit and Loss, gained hereby -		9	84	13	4
					500	—	—

# L E G E R No. I.

2

1790		Contra	Cr.		£.	s.	d.
			Tun	Hhd.			
Jan.	10	By Cash, sold <i>Charles Carleton</i> -			1	12	—
	15	By Linen Cloth delivered in Barter at 40 <i>l.</i> per Tun -	1	2	3	60	—
Feb.	1	By <i>Ben Bewley</i> , sold D <sup>o</sup> . in Account	1		3	45	—
	9	By <i>Ben. Bewley</i> , sold D <sup>o</sup> . in Account at 44 <i>l.</i> per -	3		3	132	—
	14	By <i>Charles Carleton</i> , sold D <sup>o</sup> . at 1 Month, at 44 <i>l.</i> per -	2	2	4	110	—
Mar.	15	By General Account of Wares, sold <i>John Jones</i> -	1		7	45	—
April	9	By Cash, sold <i>John Tistly</i> at 44 <i>l.</i> per	2		1	88	—
June	16	By Sundries -		2		20	—
		—Used in filling those that leaked		1			—
		By Balance, remaining unfold -	10		10	300	—
			22			812	—

1790		Contra	Cr.		£.	s.	d.
Jan.	29	By Voyage to <i>Nantz</i> , for my Draft on you to <i>Charles Carleton</i> -			4	100	—
Feb.	12	By Notes payable, for D <sup>o</sup> . to <i>David Den-</i> <i>ham</i> -			3	250	—
	17	By Voyage to <i>Cadiz</i> , for D <sup>o</sup> . to <i>Christopher</i> <i>Kingston</i> -			5	37	10
Mar.	3	By Bottomry for D <sup>o</sup> . to <i>Joseph Miller</i> -			6	200	—
	31	By <i>Loftus</i> and Co. for your Draft on <i>P. Lamy</i> to said <i>Loftus</i> and Company -			6	125	—
June	1	By D <sup>o</sup> . for my Draft on you to <i>Digby</i> and Company -			6	147	—
		By Balance due to me -			10	290	10
						1150	—

1790		Contra	Cr.		£.	s.	d.
Mar.	2	By <i>William Warren</i> , for the Freight to <i>Bar-</i> <i>badoes</i> , payable 1 Month -			5	100	—
		By Balance, for her present Value -				400	—
						500	—

1790	Benjamin Bewley	Dr.	£.	s.	d.
Feb. 1	To Claret, sold him in Account	-	2	45	—
9	To Sundries, Sold him in Account	-	182	—	—
Mar. 4	To <i>Lewis Lestock</i> , for my Draft on him your Favour	-	5	219	—
May 22	To Acc <sup>t</sup> . of Insurance, for the Premium of 250 <i>l</i> . insured on the <i>William</i>	-	9	5	—
				451	—

1790	Linen Cloth	Dr.	Pieces	£.	s.	d.
Jan. 7	To Cash, bought from several	200	1	287	10	—
15	To Claret, received in Barter at 30 <i>s</i> . per	40	2	60	—	—
		240		347	10	—

1790	Ship Providence	Dr.		£.	s.	d.
Jan. 12	To Notes payable, for my half of said Ship bought from <i>David Denham</i>	-	3	250	—	—
25	To Cash, paid <i>David Denham</i> for my $\frac{1}{2}$ Repairs	—	1	25	—	—
	To Profit and Loss, gained hereby	-		40	—	—
				315	—	—

1790	Notes Payable	Dr.	£.	s.	d.	N <sup>o</sup> .
Feb. 12	To <i>Swift and Co.</i> for mine from <i>David Denham</i>	250 00 0	1	2	250	—
Mar. 20	To Sundries, for mine taken up from <i>Christopher Kingston</i> , for	159 14 4 $\frac{1}{2}$	2		155	1 4 $\frac{1}{2}$
April 3	To <i>Abel Archer</i> my Acc <sup>t</sup> . for mine from <i>William Ford</i>	19 6 0	3	5	19	6
	To Profit and Loss, gain'd by Discount hereby	—			4	13
				429	—	4 $\frac{1}{2}$

1790	Voyage to Rouen per the Ann and Mary, Ambrose Sutton Master	Dr.		£.	s.	d.
Jan. 18	To Cash, for amount Invoice 100 Tubs Butter consigned <i>Peter Lachere</i> my Account	—	1	125	—	—
	To Profit and Loss, gained hereby	—		32	10	—
				157	10	—



1790	Contra	Cr.	£.	s.	d.
Jan. 3	By Ship <i>Bonadventure</i> , bought from <i>Benjamin Bewley</i> at 2 Months - - -	2	400	—	—
June 7	By Acc <sup>t</sup> . of Insurance, for what he owed me in Account, now discharged - -	9	51	—	—
			451	—	—

1790	Contra	Cr.	Pieces	£.	s.	d.
Feb. 3	By Voyage to <i>London</i> , consigned to <i>Lewis Lestock</i> for my Account -	200	4	287	10	—
	By Balance remaining unfold - -	40	10	60	—	—
		240		347	10	—

1790	Contra	Cr.	£.	s.	d.
June 21	By Cash, received from Captain <i>Denham</i> for my $\frac{1}{2}$ Freight and Disbursements, &c.	1	40	—	—
	By Balance, for the present Value of my $\frac{1}{2}$	10	275	—	—
			315	—	—

1790	Contra	Cr.	l.	s.	d.	No.
Jan. 12	By Ship <i>Providence</i> , for mine pass'd <i>D. Denham</i> 1 Mo.	250 00 0	1	3	250	—
Mar. 8	By General Acc <sup>t</sup> Wares, for mine pass'd <i>William Ford</i> at 1 Mo. - -	19 6 0	2	7	19 6	—
12	By General Account Wares for mine pass'd <i>Christopher Kingston</i> at 6 Mo. - -	159 14 4 $\frac{1}{2}$	3	7	159 14	4 $\frac{1}{2}$
					429	4 $\frac{1}{2}$

1790	Contra	Cr.	£.	s.	d.
Feb. 28	By Burgundy Wine, for N <sup>e</sup> . Proceeds of 100 Tubs of Butter, amounting per Sales to	6	157	10	—

CCCC

1790		Bills and Notes				Dr.			£.	s.	d.			
						l.	s.	d.	No.					
Jan.	21	To Cash, for <i>Edward Elliot's</i> payable 1 <i>March</i> next, re- ceived of said <i>Elliot</i> -				101	00	00	1	1	100	—	—	
April	28	To Hops, for <i>Mat. Mead's</i> payable 1 <i>August</i> next, re- ceived from <i>John Hart</i>				50	00	00	2	8	47	10	—	
May	4	To D <sup>o</sup> . for <i>Richard Pike's</i> payable 6 M <sup>o</sup> . received from said <i>Pike</i> -				65	12	6	3	8	65	12	6	
	12	To Sundries, for <i>Luke Floyd's</i> payable 10 <i>November</i> to <i>John Johnson</i> -				40	00	00	4		38	16	—	
												251	18	6
1790		Voyage to Nantz <i>per</i> the <i>Jenny</i> Galley, <i>Robert Scott</i> Master Dr.												
Jan.	29	To Sundries for Amount Invoice of 125 Bar- rels Beef consigned <i>Abel Archer</i> my Acc <sup>t</sup> . To Profit and Loss gained hereby -							9	107	—	—	—	
											38	10	—	—
											145	10	—	—
1790		Voyage to London <i>per</i> the <i>Catha-</i> rine of <i>Dublin</i> , <i>W. Butler</i> Master Dr.												
Feb.	3	To Sundries, for Am <sup>t</sup> . Invoice of 200 Pieces Linen Cloth consigned <i>Lewis Lestock</i> my Acc <sup>t</sup> . To Profit and Loss, gained hereby -							9	290	—	—	—	
											38	10	—	—
											328	10	—	—
1790		Tea				Dr.								
						Green		Bohea						
Feb.	6	To Sundries, for Amount In- voice of 6 Chests from <i>Lewis</i> <i>Lestock</i> my Account -				lb.		lb.						
						600		00	288 — —					
To Profit and Loss, gained hereby						-		-	9	32	—	—		
											320	—	—	
1790		Charles Carleton				Dr.								
Feb.	14	To Sundries sold him at 1 Month							1	165	—	—	—	
	17	To Cash, in full -								12	12	6	—	
											177	12	6	—

## 4

1790	Contra	Cr.
Feb. 17	By Voyage to Cadiz, for Amount Hides bought in Account - - - - -	5 177 12 6
	F	



1790	Lewis Leftock of London M. A.	Dr.
		English Ex.
Mar 22	To Voyage per the Catharine for N <sup>t</sup> . Proceeds of 200 Pieces Linen Cloth - - -	l. s. d. 300 00 00
May 9	To Loftus and Company for your Draft on them	100 00 00
June 14	To Edward Hall for his Bill on George Fitzgerald and Company - - -	182 5 10
	To Balance, due to you	287 3 7
		869 3 7
1790	Voyage to Cadiz per the Betty, John Pearl Master Dr.	
Feb. 17	To Sundries for Am <sup>t</sup> Invoice of Leather and Hides consigned Edward Hall my Account	230 - -
	To Profit and Loss, gained hereby - -	9 75 - -
		305 - -
1790	r George Gunn Dr.	
Feb. 24	To Cash, lent you at Interest at 6 per C. per An.	1 50 - -
1790	Abel Archer of Nantz M. A. Dr.	
		Livres Ex.
Feb, 25	To Voyage thereto per the Jenny, for N <sup>t</sup> . Proceeds Beef my Acc <sup>t</sup> - - -	2750 12 4
	To Balance Due to you - - - -	12 10 -
	To Profit and Loss, gained by Ex. hereby - - -	250 12 4
		3000 13 9
1790	William Warren Dr.	
Mar. 2	To Ship Bonadventure for Freight to Barbadoes	2 100 - -
June 1	To Burgundy Wine, for James King's Bill on you to Richard Homan	47 - -
		147 - -

# L E G E R.

5

1790	Contra	Cr.	£	s.	d.
		English Ex.			
Feb.	6 By Tea, for Am <sup>t</sup> . Invoice of 3 Chests Bohea and 3 D <sup>o</sup> . Green per the <i>Mermaid</i> - - -	l. s. d.	10	4	242
Mar.	4 By Ben Bewley, for my Draft on you to said Bewley - - -	200 00 0	9 <sup>1</sup> / <sub>2</sub>	3	219
April	13 By Claret for Peter Laroche's Dratt on you - - -	125 8 4	10	2	137 19 2
	20 By Voyage to Nantz per the George for Am <sup>t</sup> . Invoice of 3 Hhds. Tobacco consigned Abel Archer - - -	72 10 0	10	7	79 15 -
	25 By Hops, for Am <sup>t</sup> . Invoice of 20 Bags per the <i>Whale of Cork</i> - - -	245 00 0	9 <sup>1</sup> / <sub>2</sub>	8	268 17 9
June	19 - - - for the Interest of his Advance on my Affairs - - -	6 11 1			
	By Profit and Loïs, lost by Exa			2	10 8 <sup>1</sup> / <sub>2</sub>
		869 9 5		950	2 7 <sup>1</sup> / <sub>2</sub>

1790	Contra	Cr.	£	s.	d.
April	23 By Edward Hall of Cadiz my Acc <sup>t</sup> . for Neat Proceeds of Leather and Hides per the <i>Betty</i> - - -		8	30	5

1790	Contra	Cr.	£	s.	d.
June	24 By Cash, received in full for Principal lent you - - -		1	50	-

1790	Contra	Cr.	£	s.	d.
		Livres Ex.			
Mar.	29 By Cash, for my Draft on you to Samuel Spence - - - - -	1500	12 <sup>1</sup> / <sub>2</sub>	1	78 2 6
April	3 By Sundries, for your Draft on William Ford - - - - -	1500	12 <sup>1</sup> / <sub>4</sub>		76 11 3
		3000		154	13 9

1790	Contra	Cr.	£	s.	d.
Mar.	15 By General Account Wares, for my Draft on you to John Jones - - - - -		7	51	1 8
	19 By Sundries, for Digby and Company's 2 Bills on me - - - - -			23	-
	By Balance, due to me - - - - -		10	72	8 4
				147	-

F 2

1790		Burgundy Wine	Dr.	£.	s.	d.
			Hhd.			
Feb.	28	To Sundries received per the <i>Ann</i> and <i>Mary</i> from <i>Rouen</i> - - -	12	20	7	-
June	10	To Cash, refunded <i>Richard Homan</i> - - -	1	2	-	-
		To profit and Loss gained hereby - - -		63	10	-
			12	272	10	-
1790		Bottomry	Dr.			
Mar.	3	To <i>Swift</i> and <i>Co.</i> lent <i>Joseph Miller</i> Master of the <i>Bonadventure</i> at 15 per C. Premium - -	2	200	-	-
	19	To <i>William Warren</i> , for insuring the same, Principal and Premium - -	5	7	13	4
May	19	To Cash, lent <i>Thomas Trusty</i> Master of the <i>Rover</i> at 15 per Cent Premium - -	1	150	-	-
		To Profit and Loss, gained hereby - - -	9	15	-	-
				372	13	4
1790		Voyage to Nantz per the <i>Dolphin</i> , <i>Robert Fisher</i> Master	Dr.			
Mar.	24	To Sundries, for amount of Invoice of 16 Hhds. Tallow consigned to <i>Abel Archer</i> - -		23	1	-
1790		Voyage to Bilboa per the <i>Ann</i> and <i>Mary</i> , <i>Ambrose Sutton</i> Master	Dr.			
Mar.	27	To Sundries, for amount Invoice of Leather and Ox Hides, Addressed to <i>Arthur Ansley</i> - -		21	7	-
		To Profit and Loss, gained hereby - -	9	23	-	-
				240	-	-
1790		Loftus and Co. Paris M. A.	Dr.			
			Livres Exch.			
Mar.	31	To <i>Swift</i> and <i>Co.</i> for their Draft on <i>Peter Lamy</i> - -	2500	12	2	125
May	2	To Sundries, for your Draft on me to <i>Richard Ruby</i> - -	1234	12	6	14
June	1	To <i>Swift</i> and <i>Co.</i> for <i>Digby</i> and Company's Draft on you - -	2880	12 $\frac{1}{4}$	2	147
			6614		333	14



# L E G E R.

6

1790	Contra	Cr. Hhd.	£.	s.	d.
Mar.	6 By Cash, sold to John Judd -	1	1	24	10 -
	- By D <sup>o</sup> . Richard Pike -	-	-	23	- -
	8 By General Account of Wares, sold William Ford, at 21l. per -	3	7	63	- -
	15 By General Account of Wares, sold John Jones, at 23l. per -	2	-	46	- -
April	8 By Cash, sold John Tilby, at 23l. per -	2	1	46	- -
May	2 By Loftus and Company my Account sold Richara Ruby -	1	6	23	- -
June	1 By William Warren, sold Richard Homan, at 23l. 10s. per -	2	5	47	- -
		12		272	10 -

1790	Contra	Cr.	£.	s.	d.
June	28 By Arthur Ansley my Acc <sup>t</sup> received from Thomas Trusty -	8	165	-	-
	By Balance for Joseph Millar's Contract remaining on Hands -	10	207	13	4
			372	13	4

1790	Contra	Cr.	£.	s.	d.
	By Balance for said Tallow in Abel Archer's Hands -	10	231	-	-

1790	Contra	Cr.	£.	s.	d.
May	11 By Arthur Ansley my Acc <sup>t</sup> . for N <sup>t</sup> . Proceeds of Leather and Hides -	8	240	-	-

1790	Contra	Livres	Cr. Exch. d.	£.	s.	d.
April	11 By Cash, for my Draft on you Favour Paul Roberts -	2340	12½	1	119	8 9
May	9 By Lewis Lestock for his Draft on you -	2250	10½	5	110	- -
	By Balance, due to me -	2024	12	10	101	- -
	By Profit and Loss, lost by Excha. -			9	3	1 3
		6614		333	14	- -

1790	General Account of Wares	Dr.	£.	s.	d.
Mar. 8	To Sundries, bought from <i>William Ford</i> , 10 Hhds. Tallow, N <sup>t</sup> 94½ C. at 28l. per Tun -	3	132	6	—
12	To Notes payable, bought from <i>Chr. Kingston</i> , 1200lb Tann'd upper Leather, at 6¼d. per -		31	5	—
	1000lb. Sole at 6¼d. per -		28	2	6
	130 Ox Hides N <sup>t</sup> 105 C. 29. 14lb. at 19s per C. -	3	100	6	10½
15	To Sundries, bought from <i>John Jones</i> -		90	—	—
	6 Hhds Tallow N <sup>t</sup> 3 Tun at 30l. per Tun -		25	—	—
	1000lb. Tann'd upper Leather at 6d. per -		27	1	8
	1000lb. Sole, at 6½d. per -				
			434	2	0½

1790	Bonds	Dr.	£.	s.	d.
April 5	To Stock, for <i>Henry Harding's</i> bearing Interest at 6 per Cent per Annum -	1	500	—	—
	— <i>Gregory Grace's</i> D <sup>o</sup> . at D <sup>o</sup> . -		300	—	—
	To Profit and Loss, gained hereby -	9	9	—	—
			809	—	—

1790	Voyage from London to Nantz Dr. per the <i>George of Bristol</i> , Ad. <i>Bray M.</i>	£.	s.	d.
April 20	To <i>Lewis Lestock</i> my Acc <sup>t</sup> . for Am <sup>t</sup> . Invoice of 3 Hhds. of Tobacco consigned <i>Abel Archer</i> on my Account -	5	79	15

1790	Wares from Leghorn	Dr.	£.	s.	d.
April 28	To Sundries, per the <i>Hopeful</i> , for my Account -		50	50	205
	To Balance for the Sales of -		20	17	101
			70	67	306
					5

1790	Henry Hall Leghorn	Dr.	Dollars	Exch.	£.	s.	d.
May 14	To Cash for your Draft on me to <i>Digby and Company</i> -		240	4 11	4	59	—
29	To <i>Arthur Ansley</i> for your Draft on him -		440	5 00	8	110	—
	To Profit and Loss, gained by Exchange hereby -		—	—	9	1	—
			610	—			
						170	—

# L E G E R.

7

1790	Contra	Cr.	£.	s.	d.
Mar. 24	By Voyage to Nantz per the Dolphin, for 16 Hhds. Tallow consigned to Abel Archer	- -	6	222	6 -
27	By Voyage to Bilboa, &c. for 2200lb Tanned upper Leather consigned Arthur Ansley my Acc <sup>t</sup> .	- -	6	56	5 -
	2000lb. Sole	- -	-	55	4 2
	1300 Ox Hides	- -	-	100	6 10 1/2
				434	2 00 1/2

1790	Contra	Cr.	£.	s.	d.
May 17	By Cash received for Gregory Grace's Bond delivered up to him	- -	8	309	- -
	By Balance, for Henry Harding's Bond	- -	10	500	- -
				809	- -

1790	Contra	Cr.	£.	s.	d.
May 7	By Profit and Loss, for the Cost of 3 Hhds. Tobacco lost	- -	7	79	15 -

1790	Contra	Cr.	£.	s.	d.
April 9	By Cash, sold John Tisby	- -	5	2	18 -
16	By Cash, sold Richard Pike	- -	10	10	55 0 -
May 2	By Loftus and Company, sold Richard Ruby	- -	5	5	6 27 15 -
	By Balance for the Cost of	- -	50	50	10 205 -
			70	67	306 5 -

1790	Contra	Cr.	Dollars	Ex.	£.	s.	d.
April 8	By Wares from Leghorn for Am <sup>t</sup> . Invoice of 50 Chests Florence Wine, and 50 Chests D <sup>o</sup> . Oil per the Hopeful	- -	680	5	7	170	- -



		Dr.	£.	s.	d.
1790	Hops				
April 25	To Sundries, for Am <sup>t</sup> . Invoice of 20 Bags received <i>per</i> the <i>Whale</i> , my Account	G. q.			
	To Profit and Loss, gained hereby	70 c	9	356	17 9
				30	13 7½
		70 c		387	11 4½
1790	Edward Hall Cadiz <i>M. A.</i>	Dr.			
		Dollars	Ex		
April 23	To Voyage to Cadiz, <i>per</i> the <i>Pearl</i> for N <sup>t</sup> . Pros. Leather and Hides	1525	4	5	305
	To Profit and Loss, gained by Exchange			9	10 5
		1525			305 10 5
1790	Arthur Ansley Bilboa <i>M. A.</i>	Dr.			
		Pes.	Ex		
May 11	To Voyage thither <i>per</i> the <i>Ann</i> and <i>Mary</i> for N <sup>t</sup> . Pros. of Lea. & Hides	1200	4	6	240
	To Bottomry received from <i>Thomas Trusty</i> for my Acc <sup>t</sup> .	825	4	6	165
		2025			405
1790	Charges	Dr.			
June 16	To Claret for 1 Hhd. bottled for the Use of the House		2	8	
30	To Cash, expended the last 6 Months <i>per</i> Book of Charges		8	100	
				108	
1790	Cash, transferred from Folio 1,	Dr.			
May 17	To Bonds, received from <i>Gregory Grace</i>		7	309	
19	To Profit and Loss, received from <i>John Johnson</i>		1	15	
25	To Bills and Notes, received from <i>Richard Pike</i>		4	63	1 8
June 4	To Profit and Loss, won at a Horse-race		9	11	10
6	To Claret received from <i>Peter Percival</i>		2	12	
17	To Profit and Loss, gained by a Horse bought and sold immediately		2	3	10
21	To Ship <i>Providence</i> , received from the Master of said Ship			40	
24	To Sundries, received from <i>George Gunn</i>			51	
				3425	9 2

# L E G E R.

8

1790	Contra	Cr.	£.	s.	d.
April 25	By Cash, sold <i>Luke Floyd</i> 2 Bags at 6 <i>l.</i> per C.	C. 9 7 0	1	42	—
	By Sundries, sold <i>John Hart</i> 3 Bags at 6 <i>l.</i> per C.	10 2	—	63	—
May 4	By Bills and Notes, sold <i>Richard Pike</i> 3 Bags at 6 <i>l.</i> 5 <i>s.</i> per C.	10 2 4	4	65	12 6
12	By Bills and Notes, sold <i>John Johnson</i> 2 Bags at 5 <i>l.</i> 10 <i>s.</i> per C.	7 0 4	4	38	10 —
	By Balance remaining on Hands 10 Bags containing	35 0 10	10	178	8 10 ½
		70 0		387	11 4 ½
1790	Contra	Cr.			
		Dollars Ex.			
June 14	By <i>Lewis Lestock</i> for your Bill on <i>George Fitzgerald</i> and Company	1000 43 ¾	5	200	10 5
	By Balance, due to me	525 4 <i>s.</i>	8	105	—
		1525		305	10 5
1790	Contra	Cr.			
		Dollars Ex.			
May 29	By <i>Henry Hall</i> for his Draft on you	550 4	7	110	—
	By Balance, due to me	1475 4	10	295	—
		2025		405	—
1790	Contra	Cr.			
	By Profit and Loss. expended these last six Months		9	108	—
1790	Contra	Cr.			
				267	2 5 2
May 14	By <i>Henry Hall</i> <i>Leghorn</i> my Account, paid <i>Bernard Brewer</i>	7	7	59	—
19	By Bottomry, lent <i>Thomas Trusty</i> , Master of the <i>Rover</i> Galley	6	6	150	—
June 7	By Insurance, paid <i>Benjamin Bewley</i>	9	9	159	—
10	By Burgundy Wine, paid <i>Richard Homan</i>	6	6	2	—
30	By Charges expended these last 6 Months	8	8	100	—
	By Balance remaining in Chest	10	10	263	4 —
				340	5 0 2

1790		Account of Insurance	Dr.	£.	s.	d.
June	7	To Sundries, lost on the <i>William of Dublin</i> -		210	—	—
<hr/>						
1790		Profit and Loss	Dr.			
May	7	To Voyage to <i>Nantz</i> per the <i>George</i> , for 3 Hhds.				
		Tobacco lost per said Ship -	7	79	15	—
		To Bills and Notes. lost by Discount thereby -	4		14	10
		To <i>Lewis Lestock</i> London my Account lost by Exa. thereby -	5	2	10	8½
		To <i>Loftus</i> and Company <i>Paris</i> my Acc <sup>t</sup> . lost by Exchange thereby -	6	3	1	3
		To Insurance lost thereby -	9	199	15	—
		To Charges expended these 6 Months past -	8	108	—	—
		To Stock, for my N <sup>t</sup> . Gain these 6 Months past	1	346	7	4
<hr/>				<hr/>		
<i>Remark on an Entry on the Cr. side of Profit and Loss, viz June 4th. By Cash, won by Wagering at a Horse-Race,</i>				740	4	1½

Remark on an Entry in Profit and Loss.

THE Waste-Book Entry, which was the Cause of this ought never to have been admitted into a Book of this Kind, because no Person concerned in Trade ought ever to meddle with Gaming, and because the mention of it, is a bad Example to the Learner.

A celebrated Author in his Treatise on Education, *After allowing that* the Art of Gaming, as it is practised, not only at the Gaming Table, but at Horse-Races, &c. is of no Use in itself, and even hurtful in other respects, *He says*, The Mode of raising Money by Gaming, whether at Play, as Cards or Dice, the Stocks, or any other Mode, by which one Man's Gain is directly in proportion to another's Loss, and the Advantage is in no Sense mutual, I scruple not to pronounce absolutely wrong and Iniquitous. It is a direct Method of promoting Envy, Jealousy and Hatred; it never fails to give a Person a Dislike to sober Industry, as too slow a Mode of raising Money; it therefore frequently prepares those who are unsuccessful in it, for Theft and Robbery, and the most Desperate and Fatal



# L E G E R:

9

1790	Contra	Cr.	£.	s.	d.
April 30	By Cash, for insuring to <i>William Ford</i> on the <i>Eagle</i> for <i>Bilboa</i>	- - -	1	5	5
May 22	By <i>Benjamin Bewley</i> for insuring Sundries on the <i>William</i> for <i>Leghorn</i>	- - -	3	5	-
	By Profit and Loīs, lost hereby	- - -		199	15
				210	-

1790	Contra	Cr.	£.	s.	d.
May 19	By Cash, being an Apprentice Fee with <i>Thomas Johnson</i>	- - -	8	115	-
June 4	By Cash, won by wagering at a Horse race	- - -		11	10
17	By Cash, gained by a Horse bought and sold immediately	- - -		3	10
24	By Cash, gained by 4 Months Interest on 50 <i>l.</i> lent <i>George Gunn</i>	- - -	1	1	-
	By Claret, gained thereby	- - -	2	124	-
	By Ship <i>Bonadventure</i> gained thereby	- - -	2	84	13
	By Ship <i>Providence</i> , gained thereby	- - -	3	40	-
	By Notes payable, gain'd by discount thereby	- - -	3	4	13
	By Voyage to <i>Rouen</i> per the <i>Ann</i> and <i>Mary</i>	- - -	3	32	10
	By Voyage to <i>Nantz</i> per the <i>Jenny Galley</i>	- - -	4	30	10
	By Voyage to <i>London</i> , &c.	- - -	4	38	10
	By Tea gained thereby	- - -	4	32	-
	By Voyage to <i>Cadiz</i> per the <i>Betty</i>	- - -	5	75	-
	By Burgundy Wine, gained thereby	- - -	6	63	10
	By <i>Abel Archer Nantz</i> my Account	- - -	5	4	13
	By Bottomry	- - -	6	15	-
	By Voyage to <i>Bilboa</i> , &c.	- - -	6	23	-
	By Bonds	- - -	7	9	-
	By <i>Henry Hall Leghorn</i> my Account	- - -	7	1	-
	By Hops gained thereby	- - -	8	30	13
	By <i>Edward Hall Cadiz</i> my Account	- - -	8	10	5
				740	4

Courtes which commonly end in a public Execution, or Suicide.

And all that a Man can acquire by the Practice of Gaming, is such a low cunning, and a Turn for Tricking and over-reaching, as debases the Heart, and really hurts the Head, with respect to any Thing great and Noble. It is also to be observed, that, let a Man's Fortune be ever so great, it is liable to be exhausted by the Practice of Gaming: For, the Temptation to risk greater and greater Sums is hardly to be resisted, playing for small Sums gradually growing insipid and disagreeable.

Remark continued

1790

Balance

Dr.

£. s. d.

To Cash, in my Hands.	-	-	263	4	-
To Claret, for 10 Tun remaining unfold	-	-	300	-	-
To <i>Swift</i> and Company, remaining due to me	-	-	290	10	-
To Ship <i>Bonadventure</i> , for her present Value	-	-	400	-	-
To Linen Cloth, for 40 Pieces remaining unfold	-	-	60	-	-
To Ship <i>Providence</i> , for the present Value of my Half	-	-	275	-	-
To Bills and Notes, for <i>Matthew Mead's</i> Note	-	-	47	10	-
- <i>Luke Floyd's</i> D <sup>o</sup> .	-	-	38	16	-
To <i>William Warren</i> , remaining due to me	-	-	72	18	4
To Bottomry, for <i>Joseph Miller's</i> Contract on Hands	-	-	207	13	4
To Voyage to <i>Nantz</i> per the <i>Dolphin</i> , for 16 Hhds. Tallow yet unfold	-	-	231	-	-
To <i>Loftus</i> and Company <i>Paris</i> my Acc <sup>t</sup> . due me 2024 <i>Livres Tournois</i> at 12d. per	-	-	101	4	-
To Bonds, for <i>Henry Harding's</i> Bond remaining on Hands	-	-	500	-	-
To Wares from <i>Leghorn</i> , for Cost of 50 Chests Wine, and 50 D <sup>o</sup> . Oil	-	-	205	-	-
To Hops, for 10 Bags W <sup>t</sup> . 35C. remaining unfold	-	-	178	8	10½
To <i>Edward Hall</i> <i>Cadiz</i> my Account, due to me 525 Dollars, at 4s. per, is	-	-	105	-	-
To <i>Arthur Ansley</i> <i>Bilboa</i> my Account, due to me 1475 Dollars, at 4s per, is	-	-	295	-	-
			3571	4	6½

# L E G E R.

10

1790

Contra

Cr.

£. s. d.

By *Lewis Lestock* my Account due to him  
 287l 3s. 7d. *English* at  $8\frac{1}{3}$  per Cent is -  
 By *Abel Archer* my Account, due to him 250  
*Livres Tournois* at 12d. per - -  
 By Wares from *Leghorn*, for Sales 20 Chests  
 Wine and 17 Oil - - -  
 By Stock for my Neat Capital - - -

311	2	$2\frac{1}{2}$
12	10	—
101	5	—
3146	7	4
3571	4	$6\frac{1}{2}$



E N D

OF THE

F I R S T S E T.

WASTE-BOOK

( 1 )

## W A S T E - B O O K

N<sup>o</sup>. II.D U B L I N, 11<sup>th</sup> July, 1790.

INVENTORY of the Effects and Debts active £. s. d.  
and passive of me *A. B.* taken this Day,  
*viz.* l. s. d.

I Have in ready Money, per Balance			
Leger A. - - - - -	263	04	00
10 Tun Claret worth - - -	300	00	00
40 Pieces Linen worth - - -	60	00	00
50 Chests Wine and D <sup>o</sup> . 50 Oil, on the			
Dr. Side of Wares from <i>Leghorn</i> - -	205	00	00
10 Bags Hops, N <sup>t</sup> . 35C. - - -	178	8	10½
16 Hhds Tallow, remaining in <i>Abel Archer's</i>			
Hands, on the Dr. of the Voyage	231	00	00
to <i>Nantz</i> per the <i>Dolphin</i> - - -			
<i>Mat. Mead's</i> Note of 50l. payable 1 <i>Augst</i> ,			
for - - - - -	47	10	00
<i>Luke Floyd's</i> of 40l pay <sup>d</sup> . 10 <i>N.v.</i> for - -	38	16	00
<i>Henry Harding's</i> Bond, with Interest			
since 25 <i>March</i> - - - - -	500	00	00
<i>Joseph Miller's</i> Contract on Bottomry for -	207	13	4
Ship <i>Providence</i> , for my Half, worth - -	275	00	00
Ship <i>Bonadventure</i> , worth - - - - -	400	00	00
<i>Swift and Co.</i> for Balance due to me on			
their Account - - - - -	290	10	00
<i>William Warren</i> for Balance due to me			
on his Account - - - - -	72	18	4
<i>Lofius and Co.</i> of <i>Paris</i> my Acc <sup>t</sup> . for Ba-			
lance due to me thereon 2024 <i>Livres</i> at	101	4	00
12d. per <i>Livre</i> - - - - -			
<i>Edward Hall</i> of <i>Cadiz</i> my Acc <sup>t</sup> for Ba-			
lance due to me thereon 525 <i>Dollars</i>	105	00	00
at 4s. per <i>Dollar</i> - - - - -			
<i>Arthur Ansley</i> of <i>Bilboa</i> my Acc <sup>t</sup> for Ba-			
lance due to me there on 1475 <i>Dollars</i>	295	00	00
at 4s. per <i>Dollar</i> - - - - -			
<hr/>			
I owe, as follows,			
To <i>Lewis Lestock</i> London my Acc <sup>t</sup> . 287l.			
3s. 7d. <i>English</i> at 8½ per Cent - -	311	2	2½
To <i>Abel Archer</i> , <i>Nantz</i> my Account 250			
<i>Livres</i> , at 12d. per - - - - -	12	10	00
To Wares from <i>Leghorn</i> , for Sales of			
20 Chests Wine and 17 Oil (on the	101	5	00
Cr. side) - - - - -			
<hr/>			
	3571	4	6½
	424	17	2½

DUBLIN, 2nd July, 1790

£. s. d.

Received from on Board the *Argos* of *Bilboa Thomas* Tider Master, 10 Bags *Spanish Wool* Neat 2800lb consigned me by *Arthur Ansley* to sell for his Account

Paid Freight, &c. on said Wool -

12

3rd.

Received from *Digby* and Company of *Dublin*, for *Loftus* and Company of *Paris's* Bill on them, my Favour, at Sight, remitted by said *Loftus* and Co on their Account for -

200

5th.

Bought from *Thomas Nicholson*, at 3 Mo. 90 Pieces Linen Cloth, containing 2000 Yards, Quantity 100 Score at 30s. per Score -

150

8th.

Received from *Joseph Williams* for 2 Bags *Spanish Wool* sold him account *Arthur Ansley*, Neat 560lb at 2s. 2d. per lb -

77

10th.

Received per the *Eagle* Ship, *John Grainger* Master, from *Rouen* 20 Hhds. Burgundy Wine, consigned to me by *Peter Lacherre*, to sell for his Account -

Paid Duty, and Freight, &c. on said Wine -

80

13th.

Received from *Samuel Lapham*, *Loftus* and Co. of *Paris's* Bill on me, my Acc<sup>t</sup>. favour said *Lapham* £100

For which delivered him,

2 Bags *Spanish Wool* Acc<sup>t</sup>. *Arthur Ansley* } l. s. d.  
N<sup>o</sup>. 565lb at 2s 10d. p. r lb } 80 00 10

Cash, paid for Balance - - - 19 19 2 10

16th.

Received per the *Whale* of *Cork*, *George Hartwell* Master, from *London*, the following Wares consigned to me by *Lewis Leftock*, to sell for his Account,

4 Puncheons single refined Sugar N<sup>o</sup>. 32C.

4 D<sup>o</sup>. double refined Loaf sugar—32 D<sup>o</sup>.

1 Chest Green Tea N<sup>o</sup>. 200lb.

1 D<sup>o</sup>. Bohea D<sup>o</sup>. — 200lb.

Paid Duty and Freight, &c. thereon -

40



## WASTE-BOOK No. II.

81

DUBLIN, 18th July, 1790.

Sold *Charles Carleton* at 1 Month,1 Chest *Lestock's* Green Tea N<sup>t</sup>. 200lb at 6s.

£. s. d.

60 — —

22d.

Sold *Anthony Armstrong* 2 Tun Claret at 45<sup>l</sup>. per Tun. — — — 1.90 0 0

For which Received from said *Armstrong*, his Draft on *Loftus and Company Paris*, my Favour at U<sup>s</sup>a. remitted them this Day on their Acc<sup>t</sup> for 1800 Livres Exchange at 12d. per Livre — — —

90 — —

25th.

Received from *Abel Archer*, Nantz, Sales of 16 Hhds. Tallow, formerly consigned to him in the *Dolphin*, *Robert Fisher* Master, to sell for my Account; the N<sup>t</sup>. Proceeds amounting to 5600 Livres *Tournois*, in Return whereof, he also advises me, that he has, according to my Order, shipped in the *Ann and Mary*, *Ambrose Sutton* Master, for London, 20 Pipes Cogniac Brandy, and consigned them to *Leavis Lestock*, to sell for my Acc<sup>t</sup>. the Cost, &c. amounting to the same Sum, Exa. at 12d. per Livre, is — — —

280 — —

27th.

Sold *John Dempsey*, 3 Bags Wool Acc<sup>t</sup>. *Arthur Ansley* N<sup>t</sup>. 835lb. at 2s 9d. per lb. — — — 1 114 16 2

Received from said *Dempsey* in part

His Note payable 29th September for } the Balance — — —

l. s. d.

54 16 2

60 00 00

114 16 2

28th.

Sold *James Delap*, 3 Bags Spanish Wool, Account *Arthur Ansley* N<sup>t</sup> 840lb. at 2s. 10d. per lb. — — — 1.119 0 0

For which received from said *Delap* 60 pieces Linen Cloth containing 1400 Yards, Quantity 70 Score at 34s. per Score — — —

119 — —

31st.

Received from Sundries this Month, per Cash-Book

331 16 3

Paid Sundries this Month, per Cash-Book — — —

151 19 2

G

DUBLIN, 1st August, 1790.

L. s. d.

Closed *Arthur Ansley's* Account *Spanish* Wool, and sent him Account Sales, the Total of the Sales being 390l. 17s. 1d.

	l. s. d.
Charges, (already posted)	12 00 00
My Commission, at $2\frac{1}{2}$ per Cent, is	9 15 5
Neat Proceeds	369 1 8

390 17 1

1th.

Made abatement to *Joseph Williams* for defect in *Arthur Ansley's* Wool, and refunded him

2 10

6th

Bought from *Christopher Kingston*, at 6 Months, viz.

	l. s. d.
2000lb. Tanned upper Leather at $6\frac{1}{2}$ d.	54 3 4
2000lb. D <sup>o</sup> . Sole, at 7d per	58 6 8
150 Ox Hides N <sup>o</sup> . 123C. 2q. at 19s per C.	117 6 6

229 16 6

Shipped the above in the *Providence*, *David Denham* Master, for *Bilboa*, and consigned them to *Arthur Ansley*, by his Order, and for his Account.

	l. s. d.
Paid Duty and Fees, &c.	6 3 6
My Commission at $2\frac{1}{2}$ per Cent	5 18 00

241 18

7th.

Paid *Christopher Kingston*, in full for Leather and Hides, bought of him Account *Arthur Ansley* of *Bilboa*. viz.

	l. s. d.
By Disc <sup>t</sup> . of 229l 16s. 6d. Am <sup>t</sup> . of the Leather and Hides paid 6 Mo, before due, carried to the credit of said <i>Ansley</i>	6 17 10 $\frac{3}{4}$
By <i>Matthew Mead's</i> Note to me due 1st August delivered said <i>Kingston</i>	50 00 00
By Cash, for Balance	172 18 7 $\frac{1}{4}$

229 16 6

10th.

Sold to *John Healy*, for his Bill on *Swift* and Co. at Sight, which I have sent into the Bank

2 Hh's. Burgundy, belonging to *Peter Lacherre* of *Rouen*, at 23l. per Hhd.

46

## WASTE-BOOK No. II.

83

DUBLIN, 12th August, 1790.

£. s. d.

Sold *Richard Ruby*, for Account of *Lewis Lestock*

	l.	s.	d.
1 Chest Bohea Tea N <sup>o</sup> . 200 lb. at 6s. } 6d. per	65	00	00
5 C. Single Refined Loaf Sugar at 4l. } per	20	00	00
5 C. Double Refined D <sup>o</sup> . at 6l. per	30	00	00
	115	00	00

Received in Part	50	00	00
His Bill on <i>Thomas Nicholson</i> , at 1 } Month for the Balance	65	00	00

115 — —

15th.

Received advice from *Arthur Ansley*, *Bilboa*, that he has according to my Orders, shipped in the *Adventure* of *London*. *John Maddock*, Master, to the consignment and Risk of *Lewis Lestock*, there, viz.

10 Bags Spanish Wool, the Cost, &c. there, being 1500 Pieces  $\frac{1}{2}$  for which said *Lestock*, is to credit me in my Account at 44d per Piece, and I shall credit said *Ansley* at 4s. Irish, is

300 — —

18th.

Received from *Charles Carleton*, in full for Tea sold him 18th ult<sup>o</sup>. Account *Lewis Lestock*

60 — —

21st.

Bought from *William Walker*, Acc<sup>t</sup>. *Lewis Lestock* London, on my Note payable 1 Month

50 Pieces Linen Cloth containing 1100 Yards, at 32s per Score

88 — —

25th.

Received from *Richard Pike*, for the following sold him.

	l.	s.	d.
5 C. <i>Lewis Lestock</i> 's Single refined Loaf } Sugar at 4l. per	20	00	00
5 C. D <sup>o</sup> -s Double Refined Do. at 6l. per	30	00	00
2 Hhds. <i>Lacherre</i> 's Burgundy at 23l. per	46	00	00

96 — —

28th.

Sold to *Robert Runner*, at 3 Months, Hhds. 4 *Lacherre*'s Burgundy Wine at 23l. 10s. per

94 — —

G 2



DUBLIN, 29th, August 1790.

Shipped on Board the *Mary* Sloop of *Wexford*, *John Darcy* Master, by order of *Thomas Devereux* of said Place, and consigned to him, for his Acc<sup>t</sup>. and Risk viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1 Puncheon of <i>Lestock's</i> single refined } Loaf Sugar q <sup>t</sup> . 8 C. at 4 <i>l.</i> per C.	32	00	00
1 D <sup>o</sup> . Double refined N <sup>t</sup> . 8 C. at 6 <i>l.</i> per	48	00	00
4 Hhds. <i>Lachere's</i> Burgundy at 23 <i>l.</i> per	92	00	00
Paid duty and Fees, &c.	1	1	8
	173	1	8

For which said *Devereux* has assigned me on *William Warren* for

173 1 8

31st.  
Received from Sundries this Month, per Cash-Book

206 —

Paid Sundries this Month, per Cash-Book

182 13 9

2d. September.

Shipped on board the *Whale* of *Cork*, *George Hartwell* Master, for *London*, to the address of *Lewis Lestock*, for his Account and Risk, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
50 Pieces Linen Cloth bought 21ft ult <sup>o</sup> . } and charged his Acc <sup>t</sup> .	88	00	00

	<i>l.</i>	<i>s.</i>	<i>d.</i>
40 D <sup>o</sup> . q <sup>t</sup> . 960 } formerly bot. { 90 D <sup>o</sup> . q <sup>t</sup> . 2000 } for my Acc <sup>t</sup> . { 60 D <sup>o</sup> . q <sup>t</sup> . 1400 }	60	00	00
	150	00	00
	119	00	00
Paid Charges at shipping	5	00	00
My Commission on the Whole	10	11	00

344 11 —

5th.

*Lewis Lestock* of *London*, advises per Letter of 30th ult<sup>o</sup>. that *Peter Lacherre* of *Rouen*, hath drawn on him, on Account of Burgundy Wine in my Hands belonging to said *Lacherre* and that said *Lestock* hath carried the Draft to the Debit of his Account with me, 200*l.* Eng-lish, Exchange at 10½ per Cent.

221 —

## WASTE-BOOK No. II.

85

DUBLIN, 7th September 1790.

Taken to my own Account the Remainder of *Lewis Lestock's* Sugar (at his Request) viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
14 C. Single refined Loaf Sugar at } 3 <i>l.</i> 10 <i>s.</i> per C. — — — }	49	00	00
14 D <sup>o</sup> . Double refined D <sup>o</sup> . at 5 <i>l.</i> per	70	00	00

119

9th.  
Closed *Lewis Lestock's*, Acc<sup>t</sup>. Wares, and sent him an Account Sales, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Charges, (not posted as yet) a- } mounting to — — — }	5	00	00
My Commission, at 2½ per Cent } on 424 <i>l.</i> — (the Total of the } Sales) — — — }	10	12	00
Neat Proceeds, (this and the } former Charges deducted) is }	368	8	00

384

12th.  
Sold *Richard Ruby*, at 6 Months, 4 Hhds. *Lacherre's* Burgundy at 24*l.* per — — —

96

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Received from <i>Richard Ruby</i> , after } booking the last Sales of <i>Lacherre's</i> } Burgundy to him, in full Payment } thereof — — — — }	93	2	5
Allowed him 6 Months Discount, at } 6 per Cent, for said <i>Lacherre's</i> Acc <sup>t</sup> . } Burgundy Wine — — — — }	2	17	7

96

16th.  
Paid *John Dawson*, for *Eben. Pike* of *Cork's* Bill on me, favour said *Dawson*, at Sight — — —

50

18th.  
Made Abatement to *Richard Ruby* on the 200*lb.* Bohea Tea sold him the 12th ult<sup>o</sup>. for Account of *Lewis Lestock*, and refunded him 1*d.* per *lb.* — — —

16 8

21st.  
Sold *William Warren* 4 Hhds. Burgundy, Account *Peter Lacherre*, at 23*l.* 10*s.* per — — —

	<i>l.</i>	<i>s.</i>	<i>d.</i>
--	-----------	-----------	-----------

For which received from said <i>Walker</i> , }	88	00	00
my Note to him 12th ult <sup>o</sup> . for }			
Cash, for Balance — — —	6	00	00

94

DUBLIN, 24th September 1790.

Closed *Peter Lachere's* Acc<sup>t</sup>. Burgundy, and sent him Acc<sup>t</sup>. Sales

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Charges (not posted) amount to	-	7	4 00
My Commission on 468 <i>l.</i> [the	}	11	14 00
Total of Sales] at $2\frac{1}{2}$ per Cent is			
Neat Proceeds, (this, and the former Charges deducted)	-	366	4 5

385 2 5

26th.

Bought from *Charles Carleton*, for Account *Peter Lachere*, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
6 Hhds Tallow N <sup>t</sup> . 3 Tun at 30 <i>l.</i>	}	90	00 00
per Tun			
2400 <i>lb</i> . Tanned upper Leather at 7 <i>d.</i>	}	70	00 00
per <i>lb</i> .			
2400 <i>lb</i> . Sole D <sup>o</sup> . at $6\frac{1}{2}$ <i>d.</i> per	-	65	00 00
		225	00 00

*l. s. d.*

Delivered him <i>John Dempsey's</i> Note	}	60	00 00
payable 29th for			
<i>Luke Flyd's</i> payable 10 November,	}	39	14 3
(discounting it at 6 per Cent per Annum) for 40 <i>l.</i>			
Cash, paid for Balance	-	125	5 9

225 00 00

Shipped them in the *Hopeful* Galley, *George Quarrel* Master, to the Address of said *Lachere*, for his Acc<sup>t</sup>.

Paid Duty and Fees, &c.	-	9	3 00
My Commission on the Whole at $2\frac{1}{2}$ per Cent	}	5	17 00

240

29th.

Remitted *Lewis Lestock* of London, his Account, *William Warren's* Bill on *Digby and Co.* to me, at 10 days S<sup>t</sup>. 225*l.* Eng. Exa. at  $10\frac{1}{2}$  per Cent

1248 6 10 $\frac{1}{2}$ 

For which delivered said *Warren*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
My Receipt to him in full for the	}	246	00 00
Balance of his Account			
Cash, paid the Remainder	-	2	6 10 $\frac{1}{2}$

248 6 10 $\frac{1}{2}$



## WASTE-BOOK No. II.

87

DUBLIN, 30th, September 1790.

£. s. d.

Received from Sundries this Month, per Cash Book

99 2 5

Paid Sundries this Month, per Cash Book

204 16 3½

October 1st.

Received from *Henry Harding*, for Half a Year's Interest of 500*l.* due to me per his Bond and Warrant

15 — —

2nd

Received from *Lewis Lestock*, Sales of 20 Pipes Brandy consigned to him in the *Ann and Mary*, *Ambrose Sutton* Master, my Account, Neat Proceeds amounting to 300*l.* at 10½ per Cent,

331 17 6

In Part thereof he has remitted me his Bill on *Thomas Preston*, for 177*l.* Irish. to my Order the 20th Inst. Value 160*l.* Eng. at d<sup>o</sup>. Ex<sup>a</sup>. which said *Preston* has accepted.

5th.

Received per the *Bonadventure*, *Joseph Miller* Master, from *Barbadoes*, 20 Puncheons Rum, containing 2200 Gallons, consigned to me by *James Pearson*, to sell for his Account

Paid Duty, &amp;c. here

220 — —

6th.

Received from *Joseph Miller*, Master of the *Bonadventure* Galley, 20 Hhds. Sugar N<sup>o</sup>. 10 Tun, in full Payment of 230*l.* Principal and Premium formerly lent him on Bottomry

230 — —

8th.

Delivered *Thomas Nicholson* my Bill on *Edward Hall* of *Cadiz*, favour said *Nicholson* at Ufa. being for Balance of my Account with said *Hall*, 525 Dollars, Exa. at 49d. per Dollar

£. 107 3 9

For which received from said *Nicholson*His Rec<sup>t</sup>. in full for Balance due to him 85 00 00  
Cash for the Remainder — 22 3 9

107 3 9

10th.

*Robert Runner* is dead in such Circumstances, that what he owed me for *Peter Lacherre's* Burgundy is lost beyond Recovery, which is

94 — —

DUBLIN, 14th October 1790.

✓ Paid *Eben. Pike* of *Cork's* Draft on me, Favour *Thomas Bell*, at sight - - - £100 0 0

By my Draft on *Swift* and Co. to said *Bell* -

£. s. d.

100 - -

17th  
✓ Received from *Thomas Preston*, for the two following Bills, viz. - - -

	l.	s.	d.
<i>Lewis Lestock's</i> accepted the 2d. inst. -	177	00	00
<i>Eben. Pike's</i> Bill received this Day from <i>Cork</i> , and presented to said <i>Preston</i> - - -	123	00	00

300 - -

✓ Sold *Richard Pike* as follows, viz.

	l.	s.	d.
2 Bags Hops N <sup>t</sup> 7C. at 6l. per -	42	00	00
3 Tun Claret at 45l. per - -	135	00	00
4 Chefts Florence Wine at 2l. 6s. per	9	4	00
1 Hhd. Barbadoes Sugar N <sup>t</sup> . 9½ C. } at 30s. per - - - }	14	5	00
4 C. Double refined Loaf Sugar at } 6l. per - - - }	24	00	00
	224	9	00

For which Received from him,

	l.	s.	d.
<i>Loftus</i> and Company's Bill on me, at sight, to <i>William Warren</i> , and by him Endorsed to said <i>Pike</i> for } Cash, for Balance - - -	200	00	00
	24	9	00

224 9 -

23d.

✓ Accepted, for the Honour of *Lewis Lestock*, a Bill drawn by him on *Richard Ruby*, and protested by *Francis Lynam* for Non Payment

	l.	s.	d.
I have paid the Bill and Charges -	100	5	00
My Brokerage at ½ per cent, is -	00	10	00

100 15 -

DUBLIN, 26th October 1790.

	£.	s.	d.
Sold to <i>Thomas Bell</i> , viz.			
1 Puncheon <i>James Pearson's</i> Rum } qt. 110 Gallons at 5s. per }	l. s. d. 22 00 00		
Received from him in payment	l. s. d.		
Said <i>Bell's</i> Bill of 250 Livres Tourn on <i>Samuel Spence</i> of Nantz, at $12\frac{1}{2}d.$ per, remitted <i>Abel Archer</i> for the Balance of my Acc <sup>t</sup> . with him }	13 00 05		
Cash, for Balance - - - - -	8 19 7		
	22		
28th			
Received from <i>Loftus</i> and Company, <i>Paris</i> , my Ac- count two Bills, viz.	l. s. d.		
Their Bill of the 28th Curr <sup>t</sup> . N. S. on <i>Digby</i> and Co. <i>Dublin</i> , at Usance, Value 2024 Livres Tourn. [the Balance of my Ac- count with D <sup>o</sup> .] at $12\frac{1}{2}d.$ per, which said <i>Digby</i> has accepted }	105 8 4		
A Bill on <i>Digby</i> and Co. <i>London</i> , paya. 1 Dec. O. S. for 200l. Eng. with Orders to get it discount- ed for their Acc <sup>t</sup> . Exa. at 10 per Cent, and Disc <sup>t</sup> . at 6 per Cent. per Ann. which Bill, on said Terms. I keep for my own Account, and is - - - }	218 15 5		
	324	3	9
31st.			
Received from Sundries this Month, per Cash-Book	370	12	4
Paid Sundries this Month, per Cash Book - - -	320	5	
November 3d.			
Received Advice from <i>Eben. Pike</i> , <i>Cork</i> , that he has, according to my Orders, shipped in the <i>Succes</i> of said Place <i>John Rover</i> Master, for Nantz, 150 Barrels Beef, for the Account and Risk of <i>Abel Archer</i> there; and that, for the Cost, (amounting to 110l. 5s.) he has drawn on <i>Lewis Lestock</i> <i>London</i> , for my Acc <sup>t</sup> . a Bill of 100l. Eng. (being the Value) at $10\frac{1}{4}$ per cent. -	110	5	



DUBLIN, 5th November, 1790.

Received per the Providence David Denham Master from Cadiz, the following Wares, consigned to me by Edward Hall, of said Place to sell for his Acc<sup>t</sup>. viz.

70 Chests Seville Oranges,  
30 Chests Lemons.

Paid Duty and Freight, &c. on said Wares. -

8th.

Received from Thomas Williams, Eben. Pike, of Cork's Draft on me to said Williams at sight - £85 00 00

For which delivered him

	l.	s.	d.
3 Bags Hops N <sup>t</sup> . 10C. 29. at 6l. per C.	63	00	00
2 Hhds. Claret at 11l. per	22	00	00

10th.

Bartered with Charles Carleton as follows, viz.

10 Chests Edward	}	15 Chests at 28 per	s.	l.	s.	d.
Hall's Seville O.			21	0	0	
ranges						
5 Chests Lemons						

For which Received from him, 24 Barrels Beef at 17s. 6d. which I keep for the Account of said Hall,

13th.

Bought of Christopher Kingston, for Acc<sup>t</sup>. Edward Hall, viz.

	l.	s.	d.
26 Barrels Beef at 17s. 6d. per	22	15	00

For which delivered him, viz.

	l.	s.	d.
1 Hhd. Barbadoes Sugar, N <sup>t</sup> 9½ C. at } 30s per C.	14	5	00
2 C. Single refined Loaf Sugar at 4l. 5s. } per C.	8	10	00

22 15 -

# WASTE-BOOK. No. II.

DUBLIN, 16th November, 1790.

91

£. s. d.

Sold *Richard Ruby*, viz.

5 Chests <i>Edward Hall's</i> Seville Oranges	}	7 Chests at 28 per 9	16	00
2 Chests Lemons				
1 Bag Hops N <sup>o</sup> . 3½ C. at 6l. per		—	21	00 00
			30	16 00

For which Received from him, viz.

<i>John Clark's</i> Note payable 10 Jan. next, at 6 per Cent per Ann. Dis-	}	29	14	7
count for 30 l.		—	—	—
Cash for the Balance		—	1	1 5

30 16 —

18th.

Settled with *David Denham*, Master of the *Providence*, and received from him my Half Balance of his Acc<sup>t</sup> of Freight and Disbursements &c.

45 — —

20th.

Received from *Digby and Co.* of *Dublin*, in Ready Money for the two following Bills received last Month, and then posted, viz.

One the Draft of <i>Loftus and Co.</i> Paris, on said <i>Digby</i> , accepted the 28th ult <sup>o</sup> . and due this Day.	}	105	8	4
		—	—	—

The other Bill of 200l. Eng. on <i>Digby and Co.</i> of <i>London</i> , pay <sup>o</sup> . 1 Dec. which said <i>Digbys</i> of <i>Dublin</i> , have discounted at 6 per Cent per Annum, Exa. at 10 per Cent, is here	}	219	12	0
		—	—	—

325 — 4

DUBLIN, 23rd November, 1790.

	l.	s.	d.
Bought of <i>Charles Carleton</i> , at 3 Months, viz.			
1200lb. Tanned upper Leather at } 6½d. per lb. - - -	31	5	00
1200lb. Sole Leather at 6½d. per lb. } - - - - -	33	15	00
	65	00	00
Shipped in the <i>Providence</i> , <i>David Denham</i> , Master, D <sup>o</sup> . Tanned Leather, together with 50 Barrels Beef bot the 10 <sup>h</sup> and 13 <sup>th</sup> , and consigned to <i>Edward Hall</i> <i>Cadiz</i> , for his Account and Risk:			
Paid Duty and Fees, &c. - - -	3	10	00
My Commission on the Whole, at } 2½ per Cent, is - - -	2	16	1½
	71	6	1½
24th			
Paid <i>Charles Carleton</i> what was due to him for tanned Leather, bought and posted Yesterday, he allowing me 3 Months Discount on 65 <i>l.</i> at 6 per Cent per Annum for my Acc <sup>t</sup> . - - -	164	00	00
Discount thereon - - -	19	06	
	65	-	-
28th.			
Received from <i>Eben. Pike</i> of <i>Cork</i> , for his Account, <i>James Comerford's</i> Bill on <i>Swift</i> and <i>Co.</i> my Favour, which said <i>Swift</i> and <i>Co.</i> make good in Acc <sup>t</sup> .	100	-	-
30th			
Received from Sundries this Month, per Cash-Book	37	1	9
Paid Sundries this Month per Cash-Book - - -	103	10	6
1st December.			
Sold <i>Ben. Bewley</i> as follows, viz.			
1 Puncheon <i>James Pearson's</i> Rum } q <sup>t</sup> . 108 Gallons, at 4 <i>s.</i> per - - -	21	12	00
3 Chests <i>Edward</i> } <i>Hall's</i> Oranges } 4 Chests at 28 6 per 5 14 00			
1 D <sup>o</sup> . Lemons } 4 Bags Hops N <sup>t</sup> . 14C. at 6 <i>l.</i> per - - -	84	00	00
1 Hhd. Barbadoes Sugar N <sup>t</sup> . 10½C. } at 32 <i>s.</i> per C. - - -	16	16	00
	128	2	-
Received from him in Part - - -	15	10	00
<i>Charles Carleton's</i> Promissory Note } of 50 <i>l.</i> payable 1 Feb. Disc <sup>t</sup> . at 6 } per Cent per Annum - - -	49	10	00
	65	00	00



## WASTE-BOOK No. II.

93

DUBLIN 4th December, 1790.

Sold to Sundry on Credit, the Remainder of *Edward Hall's* Fruit, viz.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
To <i>A. B.</i>	{ 15 Chests Oranges and 7 Chests Lemons }	at 29 per	31	18	0
To <i>C. D.</i>	{ 16 Chests Oranges and 8 D <sup>o</sup> . Lemons, }	at 29 per	34	16	0
To <i>E. F.</i>	{ 12 Chests Oranges and 5 D <sup>o</sup> . Lemons }	at 29 per	24	13	0
To <i>G. H.</i>	{ 9 Chests Oranges and 2 D <sup>o</sup> . Lemons }	at 29 per	15	19	0

107 6 —

— 7th.

Closed the Account of *Edward Hall's* Fruit and sent him Account Sales, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid Charges (not posted)	-	1	00 00
Cellarage due still to <i>John Johnson</i> , for 1 Month	-	2	00 00
My Commission at 143 <i>l.</i> 16 <i>s.</i> [the Total Sales] at 2½ per	-	3	11 10¾
N <sup>t</sup> . Proceeds (carried to the Credit of his Account)	-	101	4 1¼

107 16 —

— 9th.

*Arthur Ansley* of *Bilboa*, hath ordered me per Letter of 19th ult<sup>o</sup> to remit what is due to him, to *Abel Archer* of *Nantz*, I have accordingly ordered him, to Credit said *Ansley* for 2731 *Liv.* 11 *sol.* 3 *den.* and I Debit *Arthur Ansley* for the same, as follows,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Said <i>Ansley</i> my Acc <sup>t</sup> . for Balance thereof 25 Dollars, equal 100 Livres, Exa. at 12 <i>d.</i> per Livre.	-	5	00 00
Ditto his Acc <sup>t</sup> for Balance thereof 2631 <i>Liv.</i> 11 <i>sol.</i> 3 <i>den.</i> Exa. at 12 <i>d.</i> per Livre	-	131	11 6¾

136 13 6¾

DUBLIN, 12th December, 1790.

	£.	s.	d.
Received from <i>Adam Bray</i> , Master of the <i>Fortune</i> of <i>Bristol</i> , from <i>Cadiz</i> , 150 <i>l.</i> for Principal and Premium of Money lent him on Bottomry, by <i>Edward Hall</i> of <i>Cadiz</i> , to be paid to me, for his Account, at the said Arrival of said Ship at this Port	150	—	—
14th.			
Received from the following Persons, in full for <i>Edward Hall's</i> Fruit, viz.			
	l.	s.	d.
From <i>A. B.</i>	31	18	00
From <i>C. D.</i>	34	16	00
	66	14	—
17th.			
Paid <i>John Johnson</i> in full for the Cellarage of <i>Edward Hall's</i> Fruit	2	—	—
18th.			
Received from the following Persons, in full for <i>Edward Hall's</i> Fruit, abating them 2 <i>s</i> per Chest, for Defect in d <sup>o</sup> . viz.			
	l.	s.	d.
From <i>E. F.</i>	22	19	00
From <i>G. H.</i>	14	17	00
Abatement to <i>E. F.</i>	1 <i>l.</i>	14	0
to <i>G. H.</i>	1	2	0
	2	16	00
23rd.			
Sold to <i>Joseph Miller</i> , Master of the <i>Bonadventure</i> , $\frac{1}{4}$ of said Ship for 100 <i>l.</i> For which received from him			
	l.	s.	d.
His Receipt for the Balance of his			
Account of Freights, Wages, &c. } on said Ship, due him	50	00	00
Cash, for the Remainder	50	00	00
	100	—	—
29th.			
Received from <i>Lewis Lestock</i> of <i>London</i> , an Account Current of my Affairs, wherein he charges for the Interest of his Advance, at 6 per Cent per Annum, to the first of <i>January</i> next, 1 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> <i>English</i> , at 10½ per Cent, is <i>Irish</i>	1	9	2
<i>Lewis Lestock</i> of <i>London</i> , hath ordered me per Letter of 23rd instant, to Debit him in his Account for the Balance due to me in my Account, 26 <i>l.</i> 10 <i>s.</i> <i>Eng</i> Exchange at 10½ per Cent	29	5	7½

# WASTE-BOOK No. II.

95

DUBLIN, 31st December, 1790.

Sent to *Lewis Lestock*, an Acc<sup>t</sup> Cur<sup>t</sup>. and charged him with Interest of my Advance on his Affairs, at 6 per Cent per Annum, to the 1st January - -

£. s. d.  
2 12 -

Sent to *Eben Pike Cork*, his Acc<sup>t</sup>. wherein I charged him as follows l. s. d.

Interest of my Advance to the 1st }  
January, at 6 per Cent. per Annum } 0 17 10  
Brokerage on my Disbursements, at }  
 $\frac{1}{2}$  per Cent, is - - } 1 3 6

2 1 4

Laid out these 6 months past, as per Book of Charges, viz.

l. s. d.  
For Rent - - - 25 00 00  
House Expences - - - 60 00 00  
Charges Merchandize (not posted }  
in any particular Account) - } 5 00 00  
My Pocket Expences - - 30 00 00

120 - -

Received from Sundries this Month, per Cash-Book

320 - -

Paid Sundries this Month per Cash Book -

123 - -

End of the Second WASTE-BOOK.

JOURNAL



## JOURNAL

No. II.

DUBLIN, July, 1st 1790.

SUNDRIES Dr. to STOCK -		£	s.	d.
		3571	04	6½
For the Total of my Effects active, viz.				
		l.	s.	d.
.1	Cash, Remaining in my Hands -	263	04	00
.2	Claret, for 10 Tun remaining on Hands -	300	00	00
.2	Linen, for 40 Pieces remaining on Hands -	60	00	00
.2	Wares from Leghorn, for 50 Chests	205	00	00
	Wine and 50 D <sup>o</sup> . Oil on the Dr. Side of Wares from Leghorn -			
.2	Hops, for 10 Bags N <sup>o</sup> . 35C. -	178	8	10½
.4	Voyage to Nantz per the Dolphin, Robert Fisher Master, for 16 Hds. Tallow, remaining in Abel Archer's Hands -	231	00	00
.4	Bills and Notes, for Mat Mead's Note payable 1 August, for -			
.4	— Luke Floyd's Note payable 10 Nov for 40l. -	38	16	00
.5	Bonds, for Henry Harding's with Interest since 25th March -			
.5	Bottomry for Joseph Miller's Contract which stands in -	207	13	4
.5	Ship Providence, for Half her first Cost -			
.3	Ship Bonadventure, for her first Cost -	400	00	00
.3	Swift and Co. for Balance due to me -	290	10	00
.3	William Warren for Balance due to me -	72	18	4
.6	Loftus and Co. Paris my Acc <sup>t</sup> . for Balance due to me being 2024 Livres Tour. at 12d. per -			
.4	Edward Hall Cadiz, my Acc <sup>t</sup> . for 525 Dollars, due to me, at 4s. per is -	105	00	00
.4	Arthur Ansley Bilboa, my Account, for 1475 Dollars, due me, at 4s. per -			
		3571	4	6½

## JOURNAL No. II.

97

DUBLIN, 1<sup>st</sup> July, 1790.

	£.	s.	d.
1 Stock Dr. to Sundries -	£424	17	2½
For the total of my Debts passive, viz.			
	l.	s.	d.
5 To <i>Lewis Lestock, London</i> , for Balance of my Account being 287 <i>l.</i> 3 <i>s.</i> 7 <i>d.</i> Eng. at 8½ per Cent	311	2	2½
6 To <i>Abel Archer, Nantz</i> , for Balance my Account thereof, 250 Liv. at 12 <i>d.</i> per	12	10	0
2 To Wares from <i>Leghern</i> , for Sales of 20 Chests Wine, and 17 Do. Oil	101	5	0
	424	17	2½
6 Arthur Ansley his Acc <sup>t</sup> . Spanish Wool Dr. to Cash	£12	0	0
1 Paid Charges on 10 Bags N <sup>t</sup> . 2800 <i>lb</i> consigned to me by said Ansley, per the <i>Argos</i> of <i>Bilboa</i> , <i>Thomas Tider</i> Master, to sell for his Acc <sup>t</sup> .	12	—	—
1 Cash Dr. to <i>Loftus</i> and Co. of <i>Paris</i> their Account	£200	0	0
6 Received from <i>Digby</i> and Co. for said <i>Loftus</i> and Company's Bill on them, my Favour	200	—	—
1 Linen Dr. to <i>Thomas Nicholson</i>	£150	0	0
2 For 2000 Yards, Quantity 100 Score, bought of him, payable in 3 Months, at 3 <i>s.</i> per Score	150	—	—
6			
1 Cash Dr. to <i>Arthur Ansley</i> , his Acc <sup>t</sup> . Spanish Wool	£77	0	0
6 Received from <i>Joseph Williams</i> , for 2 Bags sold him, N <sup>t</sup> 560 <i>lb</i> at 2 <i>s.</i> 9 <i>d.</i> per <i>lb</i>	77	—	—
6 Peter Lacherre, Rouen, his Acc <sup>t</sup> . Burgundy Wine Dr. to Cash	£80	0	0
1 Paid Charges on 5 Tun received per the <i>Eagle</i> Sloop, <i>John Grainger</i> Matter	80	—	—
H			

DUBLIN 13th July, 1790.

		£.	s.	d.
.6	<i>Loftus and Co. of Paris</i> their Acc <sup>t</sup> . Dr. to Sun- dries - - - - -	£100	0	0
	For their Bill on me, favour <i>Samuel Lapham</i> , received from him for the following			
		l.	s.	d.
.6	To <i>Arthur Ansley</i> of <i>Bilboa</i> his Acc <sup>t</sup> . <i>Span- ish Wool</i> , for 2 Bags delivered said <i>Lapham</i> , N <sup>t</sup> . 565 <sup>1</sup> / <sub>2</sub> at 2s. 10d. per lb	80	00	10
.1	To Cash, paid for Balance - - -	19	19	2
	16th.	100	-	-
.7	<i>Lewis Lestock, London</i> , his Acc <sup>t</sup> . Wares Dr. to Cash - - - - -	£40	0	0
.1	Paid Duty, &c. on the following Wares received per the <i>Whale of Cork</i> , <i>George Hartwel</i> Master, to sell for his Acc <sup>t</sup> . viz.			
	4 Puncheons single refined Loaf Sugar N <sup>t</sup> . 32 C.			
	4 D <sup>o</sup> . double refined D <sup>o</sup> . N <sup>t</sup> . 32 C.			
	1 Chest Green Tea N <sup>t</sup> . 200lb.			
	1 D <sup>o</sup> . B. hea D <sup>o</sup> . N <sup>t</sup> . 200lb.	40	-	-
	18th			
.7	<i>Charles Carleton</i> Dr. to <i>Lewis Lestock, London</i> , his Acc <sup>t</sup> . Wares - - - - -	£60	0	0
.7	For 1 Chest Green Tea sold him, N <sup>t</sup> . 200lb. payable at 1 Month at 6s. per lb - - -	60	-	-
	22nd			
.6	<i>Loftus and Co. of Paris</i> , their Acc <sup>t</sup> . Dr. to Claret - - - - -	£90	0	0
.2	For <i>Anthony Armstrong's</i> Bill on <i>John Barre</i> of <i>Paris</i> , re- mitted said <i>Loftus and Co.</i> this Day, 1800 Livres at 12d. per Livre, for which delivered said <i>Armstrong</i> , 2 Tun Claret at 45l. per Tun - - -	90	-	-
	25th			
.7	Voyage to <i>London</i> , per the <i>Ann and Mary</i> , <i>Ambrose Sutton</i> Master, Dr. to Voyage to <i>Nantz</i> , per the <i>Dolphin</i> , <i>Robert Fisher</i> Master - - -	£280	0	0
.4	For the Cost and Charges of 20 Pipes Cogniac Bran- dy, (according to my Orders) shipped by <i>Abel Arch- er</i> of <i>Nantz</i> , to <i>Lewis Lestock, London</i> , for my Acc <sup>t</sup> . in return of the N <sup>t</sup> . Proceeds of my 16 Hhds, Tal- low, amounting per Sales, to 5600 Livres at 12d per Livre - - - - -	280	-	-



## JOURNAL No: II.

99

DUBLIN, 27th July, 1790.

£. s. d.

Sundries Dr. to *Arthur Ansley* his Account Spanish Wool - - - £ 114 16 3

For 3 Bags sold *John Dempsey*, N<sup>t</sup>. 835<sup>lb</sup> at 2s. 9d. per lb. - - - £ s. d.

.1 Cash, received in part - - - 54 16 3

.4 Bills and Notes, for said *Dempsey's* Note } payable 29th September for Balance } 60 00 00

.6 - - - 28th - - - 114 16 3

Linen Cloth Cr. to *Arthur Ansley* his Account Spanish Wool - - - £ 119 0 0

.6 For 3 Bags sold *James Delap*, N<sup>t</sup>. 840<sup>lb</sup>. at 2s. 10d. per lb. for which received from said *Delap*, 60 Pieces Liner containing 1400 Yards, Quantity 70 Score, at 34s. per Score - - -

119 - -

.1 Cash Dr. to Sundries - - - £ 331 16 3

- Received this Month, per Cash-Book - - - 331 16 3

- Sundries Dr. to Cash - - - £ 151 19 2

.1 Paid this Month, per Cash-Book - - - 151 19 2

- 1st August -  
Arthur Ansley of Bilboa his Account Spanish Wool  
.6 Dr to Sundries - - - £ 378 17 1

Furnished him with an Acc<sup>t</sup>. Sales, of his 10 Bags, viz Charges, (already posted 12<sup>l</sup>.) - - - £ s. d.

.3 To Commission, for my Provision on } 390<sup>l</sup>. 17s. 1d. [Total Sales] at 2½ per Cent, } 9 15 5

.7 To *Arthur Ansley*, his Account for N<sup>t</sup>. } Proceeds } 369 1 8

378 17 1

.7 - 4th -  
Arthur Ansley, Bilboa, his Account Dr. to Cash - - - £ 2 10 0

.1 Made an Abatement to *Joseph Williams*, for a defect in Spanish Wool, sold him and refunded - - -

2 10 -

DUBLIN, 6th August, 1790.

D U B L I N, 6th August, 1790.		£. s. d.	
7	Arthur Ansley, Bilboa, his Account Dr. to Sundries		
		l.	241 18 0
	For the cost and Charges of the following Wares, con-		
	signed him, per the Providence, David Denham Mas-		
	ter.	l.	s. d.
	2000 <sup>l</sup> . Tanned upper Leather at 6½ <sup>d</sup> .		
	per		54 3 4
	2000 <sup>l</sup> . D <sup>o</sup> . Sole at 7 <sup>d</sup> per		58 6 8
	150 Ox Hides N <sup>o</sup> . 123 C. 29. at 19 <sup>s</sup> .		
	per C.		117 6 6
7	To Christopher Kingston, for the Am <sup>t</sup> .		
	bought from him, paya. at 6 Mo.		229 16 6
1	To Cash, Paid Charges at Shipping		6 3 6
3	To Commission on the Whole, at 2½ per		
	Cent		5 18 00
	7th.		
7	Christopher Kingston, Dr. to Sundries	l.	229 16 6
7	To Arthur Ansley Bilboa, his Acc <sup>t</sup> . for Disc <sup>t</sup> .	l.	s. d.
	of 229 <sup>l</sup> . 16 <sup>s</sup> . 6 <sup>d</sup> . Amount of Leather		
	and Hides bought of him Acc <sup>t</sup> said Ansley		6 17 10½
	paid 6 Mo. bef. due,		
4	To Bills and Notes for Mat Mead's Note to		
	me due 1 <sup>st</sup> August delivered him		50 00 00
1	To Cash, paid for Balance		172 8 7½
	10th.		
3	Swift and Co. Dr. to Peter Lacherre, Rouen, his Ac-		
6	count Burgundy Wine	l.	46 0 0
	Sold John Healy, for his Bill on said Company, which		
	I have sent to their Bank, 2 Hhds, at 23 <sup>l</sup> . per		
	12th		
	Sundries Dr. to Lewis Lestock his Account Wares		
		l.	115 0 0
	For the following sold Richard Ruby, viz.	l.	s. d.
	1 Chest Bohea Tea N <sup>o</sup> . 200 lb. at 6 <sup>s</sup> .		
	6 <sup>d</sup> . per		65 00 00
	5 C. Single Refined Loaf Sugar at 4 <sup>l</sup> .		
	per		20 00 00
	5 C. Double Refined D <sup>o</sup> . at 6 <sup>l</sup> . per		30 00 00
			115 00 00
		l.	s. d.
1	Cash, received from him in Part		50 00 00
6	Thomas Nicholson, for an accepted Bill on		
7	him payable at 1 Month		65 00 00

# JOURNAL No. H.

101

DUBLIN, 15th August, 1790.

£. s. d.

5 Lewis Lestock, London, my Account Dr. to Arthur Ansley,  
Bilboa, my Account — — 1.300 0 0

4 For the Cost, &c 10 Bags Spanish Wool, consigned by  
said Ansley, Bilboa, per the Adventure of London, Captain  
Maddock, per my Order, to said Lestock of London, amount-  
ing to 1500 Pieces  $\frac{3}{4}$  at 44<sup>d</sup> per, for which said Lestock  
is to credit me in my Account, and I credit said Ansley  
at 4s. per Irish, is — — 300 — —

18th.

1 Cash Dr. to Charles Carleton, — 1.60 0 0

7 Received from him in full for Tea sold him 18th ult<sup>o</sup>.  
Account Lewis Lestock — — — 60 — —

21st.

8 Lewis Lestock, London, his Account Dr. to Notes Paya-  
ble — — — 188 0 0

8 For 50 Pieces Linen Cloth containing 1100 Yards,  
Quantity 55 Score, bought of William Walker, Acc<sup>t</sup>.  
said Lestock, at 32s. per Score, for which delivered said  
Walker, my Note at 1 Month for like Sum. 88 — —

25th.

1 Cash Dr. to Sundries — — 1.96 0 0

Received from Richard Pike, for the following sold  
him.

		l.	s.	d.
5 C. Single refined Loaf Sugar at 4 <sup>l</sup> . } per C. — — —		20	00	00
5 C. Double D <sup>o</sup> . at 6 <sup>l</sup> per C. — — —		30	00	00

7 To Lewis Lestock, London, his Acc<sup>t</sup>. Wares, }  
for Amount of the Sugars — — — 50 00 00

6 To Peter Lacherre, Rouen, his Acc. Bur-  
gundy Wine, for 2 Hhds. sold said Pike }  
at 23<sup>l</sup>. per Hhd. — — — 46 00 00

28th.

8 Robert Runner Dr. to Peter Lacherre, Rouen, his Acc<sup>t</sup>.  
Burgundy Wine — — — 1.94 0 0

6 For 4 Hhds, sold him, payable at 3 Months, at 23<sup>l</sup>. 10s.  
per Hhd. — — — 94 — —



DUBLIN, 29th August 1790.

DUBLIN, 29th August 1790.				L.	s.	d.
3	William Warren Dr. to Sundries	-	£173 1 8			
For an Assignment on him, from <i>Thomas Devereux, Wexford</i> , in Payment of the following Wares, consigned him						
				<i>l.</i>	<i>s.</i>	<i>d.</i>
	1 Puncheon single refined Loaf Sugar	}		32	00	00
	N <sup>t</sup> . 8C. at 4 <i>l.</i> per					
	1 D <sup>o</sup> . Double D <sup>o</sup> . N <sup>t</sup> . 8 C. at 6 <i>l.</i> per C.		48	00	00	
7	To <i>Lewis Lestock, London</i> , his Acc <sup>t</sup> . Wares	}	80	0	0	
	for the Amount					
6	To <i>Peter Lacherre, Rouen</i> , his Acc <sup>t</sup> . Burgundy Wine, for 4 Hhds. at 23 <i>l.</i> per	}	92	00	00	
1	To Cash, Paid Charges at shipping			1	1	8
						173 1 8
		31 <sup>ft.</sup>				
1	Cash Dr. to Sundries	-	£206 0 0			
	Received this Month, per Cash-Book	-	-			206 - -
1	Sundries Dr. to Cash	-	182 13 9 <sup>1</sup> / <sub>4</sub>			
	Paid this Month, per Cash-Book	-	-			182 13 9 <sup>1</sup> / <sub>4</sub>
	2d. September.					
8	<i>Lewis Lestock, London</i> , his Account Dr. to Sundries		£344 11 0			
	For the following Linen consigned said <i>Lestock, London</i> , for his Account					
				<i>l.</i>	<i>s.</i>	<i>d.</i>
	50 Pieces bought 21 <sup>ft</sup> ult <sup>o</sup> . and charged his Acc <sup>t</sup> .	}	88	00	00	
				<i>l.</i>	<i>s.</i>	<i>d.</i>
2	To Linen, for 190 Pieces formerly bought for my Account	}	329	0	0	
1	To Cash, Paid Charges at shipping			5	0	0
3	To Commission, for my Provision on the Whole, at 2 <sup>1</sup> / <sub>2</sub>	}	10	11	0	
						344 11 -

## JOURNAL No. II.

103

DUBLIN, 5th September, 1790.

L. s. d.

4 Peter Lacherre of Rouen his Account Dr. to Lewis  
 Lestock of London his Account - - £221 0 0

5 For the Former's Draft on the Latter on Account of  
 Burgundy Wine in my Hands belonging to said La-  
 cherre, and that by his Order said Lestock hath carried  
 the Draft to the Debit of his Account with me, ad-  
 vised per Letter of 30th ult<sup>o</sup>. 200*l*. Ex<sup>t</sup>. at 10½ per  
 Cent. - - - - -

221

9 Sugar Dr. to Lewis Lestock, London, his Account Wares  
 - - - - - £119 0 0

7 Taken to my own Account, the Remainder of D<sup>o</sup>'s  
 Sugar, viz.

	l.	s.	d.
14 C. Single refined Loaf Sugar at } 3 <i>l</i> . 10 <i>s</i> . per C.	49	00	00
14 D <sup>o</sup> . Double D <sup>o</sup> . at 5 <i>l</i> . per C.	70	00	00

119

7 Lewis Lestock, London, his Account Wares Dr. to Sun-  
 dries - - - - - £384 0 0

	l.	s.	d.
1 To Cash, for Charges, (not posted before)	5	00	00
3 To Commission, for my Provision on 424 <i>l</i> . (the Total Sales) at 2½ per - }	10	12	00
8 To Lewis Lestock, for N <sup>t</sup> . Proceeds of Tea and Sugars - - - - - }	368	8	00

384

8 Richard Ruby Dr. to Peter Lacherre, Rouen his Ac-  
 count Burgundy Wine - - - - - £96 0 0

6 Sold said Ruby, Payable 6 Months,

4 Hhds. at 24*l*. per Hhd.

96

Sundries Dr. to Richard Ruby - - - £96 0 0

	l.	s.	d.
6 Peter Lacherre his Acc <sup>t</sup> . of Burgundy, for Disc <sup>t</sup> . of 96 <i>l</i> . Am <sup>t</sup> . of Burgundy Wine } sold said Ruby, paid 6 Months before due - - - - - }	2	17	7
1 Cash, received for Balance - - - - -	93	2	5

95

DUBLIN, 16th September, 1790.

		£.	s.	d.
.9	Eben. Pike, Cork, his Acc <sup>t</sup> . Dr. to Cash	150	0	0
.1	Paid Eben Pike of Cork's Bill on me, to John Dawson, at Sight		50	
	18th			
.8	Lewis Lestock, London, his Account Dr. to Cash	100	16	8
.1	Paid Richard Ruby, for an Abatement on 200lb. Bohea Tea sold him the 12th ult <sup>o</sup> . Account said Lestock, at 1d per lb.		16	8
	21st			
	Sundries Dr. to Peter Lacherre Rouen, his Account Burgundy Wine	494	0	0
	For 4 Hhds. sold William Walker at 23l. 10s. per			
.8	Notes payable, for my Note to said Walker. } and now taken up	88	00	00
.1	Cash, received for Balance	6	00	00
.6			94	
	24th			
.6	Peter Lacherre his Account Burgundy Wine Dr. to Sundries	4385	2	5
	Sent him an Account Sales, viz.			
.1	To Cash, for Charges (not before posted)	7	4	00
.3	To Commission, for my Provision on 468l. [the Total Sales] at 2½ per Cent	11	14	00
.4	To Peter Lacherre, Rouen, his Account for N <sup>t</sup> . Proceeds of 20 Hhds.	366	4	5
			385	2 5



## JOURNAL No. II.

105

DUBLIN, 26th September 1790.

£. s. d.

4 Peter Lacherre, Rouen, his Account Dr. to Sundries  
- - - - - 1. 240 0 0

For the Cost and Charges, &c. of the following  
Wares, bought of Charles Carleton, and consigned said  
Lacherre, per the Hopeful, George Quarrel Master, for his  
Account and Risk, viz.

	l.	s.	d.
6 Hhds Tallow N <sup>t</sup> . 3 Tun at 30 <sup>l</sup> . } per Tun - - - - - }	90	00	00
2400 <sup>lb</sup> Tanned upper Leather at 7 <sup>d</sup> . } per lb - - - - - }	70	00	00
2400 <sup>lb</sup> . Sole D <sup>o</sup> . at 6½ <sup>d</sup> . per - - - - - }	65	00	00
	225	00	00

l. s. d.

4 To Bills and Notes passed said Carleton } John Dempsey's Note payable 29th Inst <sup>t</sup> . } for - - - - - }	60	00	00
Luke Floyd's payable 10th November, 40 <sup>l</sup> . } (discounting it at 6 per Cent per } Annum) - - - - - }	39	14	3
1 To Cash, for the Remainder - - - - -	125	5	9
1 To D <sup>o</sup> . for Duty and Fees, &c. - - - - -	9	3	00
3 To Commission, for my Provision, at 2½ per } Cent thereon - - - - - }	5	17	00

29th.

240

8 Lewis Lestock, London, his Account, Dr. to Sun-  
dries - - - - - 1. 248 6 10½

For William Warren's Bill on Digby and Co to me, at  
10 days S<sup>t</sup>. remitted said Lestock, 225<sup>l</sup>. Eng. Exchange  
at 10 ½ per Cent, for which delivered said Warren as  
under

l. s. d.

3 To William Warren for my Receipt to } him in full for Balance of his Acc <sup>t</sup> . }	246	00	00
1 To Cash, paid him the Remainder - - - - -	2	6	10½

248 6 10½

DUBLIN, 30th September 1790,

			£.	s.	d.
. 1	Cash Dr. to Sundries	- -	l. 99	2	5
	Received this Month, per Cash Book	- -	99	2	5
. 1	Sundries Dr. to Cash	- -	l. 204	16	3½
	Paid this Month, per Cash Book	- -	204	16	3½
	October 1st.				
. 1	Cash Dr. to Bonds	- -	l. 15	0	0
. 5	Received from Henry Harding, for Half a Year's Interest on his Bond	- -	15	-	-
	2nd				
. 5	Lewis Lestock, London, my Account Dr. to Voyage from Nantz to London	- -	l. 331	17	6
. 7	Received from him, Sales of 20 Pipes Brandy consigned to him in the Ann and Mary, Ambrose Sutton Master, for my Account. N <sup>t</sup> . Proceeds amounting to 300l. English, at 10½ per Cent, is	- -	331	17	6
. 4	Bills and Notes Dr. to Lewis Lestock, London, my Account	- -	l. 177	0	0
. 5	For his Bill on Thomas Preston, for 177l. Irish, In Part of the above Brandy, payable to my Order the 20th Inst. Value 160l. Eng. at d <sup>o</sup> . Ex <sup>t</sup> . which said Preston has accepted.	- -	177	-	-
	5th.				
. 9	James Pearson of Barbadoes his Account Rum Dr. to Cash	- -	l. 220	0	0
. 1	Paid Duty, Freight, &c. on 20 Tun containing 2200 Gallons, consigned to me by said Pearson Barbadoes, per the Bonadventure, Joseph Miller Master, to sell for his Account.	- -	220	-	-
	6th.				
. 9	Sugar Dr. to Bottomry Contracts	- -	l. 230	0	0
. 5	Received from Captain Joseph Miller, Master of the Bonadventure Galley, 20 Hhds. Sugar N <sup>t</sup> . 10 Tun, in Payment of 230l. Principal and Premium formerly lent him on Bottomry	- -	230	-	-

## JOURNAL No. II.

107

DUBLIN, 8th October, 1790.

			£.	s.	d.
	Sundries Dr. to <i>Edward Hall</i> of <i>Cadiz</i> , my Account				
	— — —	l. 107 3 9			
	For my Bill on said <i>Hall</i> , favour <i>Thomas Nicholson</i> , at				
	Ufa. being for Balance due to me on my Account, 525				
	Dollars, Exa. at 49d. per Dollar, for which received				
	from said <i>Nicholson</i> the following				
		l. s. d.			
.6	<i>Thomas Nicholson</i> for his Receipt to me in } full for Balance due to him —	85 00 00			
.1	Cash for the Remainder —	22 3 9			
	— — —	107 3 9			
.4	— — — 10th. — — —				
.4	<i>Peter Lacherre</i> his Account Dr. to <i>Robert Runner</i>				
	— — —	l. 94 0 0			
.8	For the Amount of said <i>Runner's</i> Account, being what				
	he owed me for <i>Burgundy</i> , as he has died in such				
	Circumstances, as makes it lost beyond Recovery,				
	which is — — —	94 — —			
	— — — 14th. — — —				
.9	<i>Eben. Pike Cork</i> Dr. to <i>Swift and Co.</i>	l. 100 0 0			
.3	For his Bill on me to <i>Thomas Bell</i> , at 10 Days sight, for				
	which delivered said <i>Bell</i> , my draft on <i>Swift and</i>				
	<i>Company</i> his Favour — —	100 — —			
	— — — 17th. — — —				
.1	Cash Dr. to Sundries — —	l. 300 0 0			
		l. s. d.			
.4	To Bills and Notes, received from <i>Thomas Preston</i> , for <i>Lewis Lestock's</i> Bill on him	177 00 00			
	accepted the 2d inst. — —				
.9	To <i>Eben. Pike, Cork</i> , received his Draft, at				
	Sight, presented to said <i>Preston</i> this	123 00 00			
	Day. — —	300 — —			



DUBLIN, 14th October 1790.

		£. s. d.		
	Sundries Dr. to Sundries	-	-	£224 9 0
	For the following received from <i>Richard Pike</i> , for which delivered him the undermentioned			
		l. s. d.		
.6	<i>Loftus</i> and Co. of <i>Paris</i> their Acc <sup>t</sup> . for their Bill on me to <i>William Warren</i> , at sight,	200 00 00		
.1	Cash received for Balance	-	-	24 9 00
				224 9 00
		l. s. d.		
.2	To Hops for 2 Bags N <sup>t</sup> . 7C. at 6l. per C.	42	00	00
.2	To Claret, for 3 Tun at 45l. per Tun	-	135	00 00
.9	To Sugar, for 1 Hhd. Barbadoes N <sup>t</sup> . 9½ C. at 30s. per	14 5 00		
.9	4 C. Double refined Loaf at 6l. per	24	00	00
.2	To Wares from <i>Leghorn</i> , for 4 Chests Florence Wine at 2l. 6s. per	9 4 00		
				224 9 -
		23d.		
.8	<i>Lewis Lestock</i> , London, Dr. to Sundries	£100	15	0
	Paid for his Honour, a Bill drawn by him on <i>Richard Ruby</i> , and protested by <i>Francis Lynam</i> for Non Payment			
		l. s. d.		
.1	To Cash, for the Bill and Charges	-	-	100 5 00
.3	To Commission Acc <sup>t</sup> . for Brokerage thereon	00	10	00
				100 15 -
		26th.		
	Sundries Dr. to <i>James Pearson</i> his Account Rum	-	-	l.22 00 00
	For the following received from <i>Thomas Bell</i> , for which delivered him 1 Puncheon, Quantity 110 Gallons at 4s. per			
		l. s. d.		
.6	<i>Abel Archer</i> of <i>Nantz</i> , my Acc <sup>t</sup> . for said <i>Bell</i> 's Bill on <i>Samuel Spence</i> my favour, remitted said <i>Archer</i> , for Balance of my Account 250 Livres Exchange at 12½d. per Livre	13 00 05		
.1	Cash, received the Remainder	-	-	8 19 7
.9				22 -

## JOURNAL No. II.

109

DUBLIN, 28th October, 1790.

£. s. d.

.4 Bills and Notes Dr. to Sundries - £324 3 9

For the two following Bills, received from *Loftus* and Company, *Paris*, viz.

l. s. d.

.3 To *Loftus* and Co. my Acc<sup>t</sup> for their Bill of the 28th Curr<sup>t</sup>. N. S. on *Digby*, *Dublin*, at Usance, Value 2024 Livres Tourn. [the Balance of my Account with D<sup>o</sup>.] at 12½d. per, accepted by *Digby* and Company } 105 8 4

.6 To *Loftus* and Company their Acc<sup>t</sup> For a Bill on *Digby* and Co. London, paya. 1 Dec. O. S. for 200l. Eng. at 10 per Cent, with Orders to get it discounted at 6 per Cent. per Ann which Bill, on said Terms, I keep for my own Account, and is } 218 15 5

324 3 9

31st.

.1 Cash Dr. to Sundries - - - £370 12 4

Received this Month, per Cash-Book - - 370 12 4

.1 Sundries Dr. to Cash - - - £320 5 0

Paid this Month, per Cash Book - - - 320 5 -

November 3d.

.8 *Abel Archer*, Nantz, his Account Dr. to *Lewis Lestock* London, my Account - - 110 5 0

.5 Received Adv<sup>ce</sup> from *Eben. Pike*, Cork, that he has, according to my Orders, shipped in the *Success* of said Place *John Rover* Master, for Nantz, 150 Barrels Beef, for the Account and Risk of said *Archer*, and that, for the Cost, &c. (amounting to 110l. 5s.) he has drawn on *Lewis Lestock*, London, for my Acc<sup>t</sup>. a Bill of 100l. Eng. (being the Value) at 10¼ per cent.

110 5 -

DUBLIN, 5th November, 1790.

			£.	s.	d.
.9	Edward Hall, Cadiz, his Account Fruit Dr. to Cash				
	— — — —	l. 36 0 0			
.1	Paid Duty Freight, &c. here 70 Chests Seville Oranges, 30 Chests Lemons, received per the Providence, David Denham Master, consigned to me by said Hall, to sell for his Acc <sup>t</sup> .		36	—	—
	8th.				
.9	Eben. Pike, Cork, Dr to Sundries	l. 85 0 0			
	For his Bill on me to Thomas Williams, at sight, received from said Williams for the following				
		l. s. d.			
.2	To Hops, for 3 Bags Wt. 10 C. 29. at 6l. } per — — — —	63 00 00			
.2	To Claret, 2 Hhds. at 11l. per —	22 00 00			
	10th.		85	—	—
.8	Edward Hall Cadiz, his Account Dr. to Edward Hall his Account Fruit	l. 21 0 0			
.9	For 10 Chests Oranges and 5 Chests Lemons, being 15 Chests at 28s. per, bartered with Charles Carleton for 24 Barrels Beef at 17s. 6d. per, which I keep for Account of said Hall.		21	—	—
	13th.				
.8	Edward Hall, Cadiz, his Account Dr. to Sugar	l. 22 15 00			
.9	For 26 Barrels Beef, bought from Christopher Kingdon, at 17s. 6d. per, for which delivered him				
		l. s. d.			
	1 Hhd. Barbadoes Sugar, N <sup>t</sup> 9½ C. at } 30s per C. — — — —	14 5 00			
	2 C. Single refined Loaf Sugar at 4l. 5s. } per C. — — — —	8 10 00			
			22	15	—



## JOURNAL No. II.

III

DUBLIN, 16th November, 1790.

£. s. d.

Sundries Dr. to Sundries - - - 1. 30 16 0

For the following, received from *Richard Ruby*, for which delivered him as under

l. s. d.

4 Bills and Notes, for *John Clark's* Note, to }  
said *Ruby*, paya. 10 Jan. next, for 30 l. } 29 14 7  
deducted Discount at 6 per Cent.

1 Cash for Balance - - - 1 1 5

30 16 00

l. s. d.

9 To *Edward Hall* his Account Fruit, for 5 }  
Chefts Seville Oranges and 2 Chefts } 9 16 00  
Lemons at 28s. per Cheft - - }

2 Hops, for 1 Bag N<sup>o</sup>. 3C. 2q. at 6l. per 21 00 00

30 16 -

18th.

1 Cash Dr. to Ship *Providence*, - 1. 45 0 0

5 Settled Accounts with *David Denham*, Master of said Ship, and received from him my Half Balance of his Account of Freight, Wages, Disbursements, &c. - - -

45 - -

20th.

1 Cash Dr. to Bills and Notes - - 1. 325 0 4

4 Received from *Digby and Co.* of *Dublin*, in Ready Money for the two following Bills received last Month, and then posted, *viz.*

l. s. d.

One the Draft of *Loftus and Co.* }  
*Paris*, on said *Digby*, accepted } 105 8 4  
the 28th ult<sup>o</sup>. and due this }  
Day. - - - }

The other Bill of 200l. Eng. on }  
*Digby and Co.* of *London*. pay<sup>o</sup>. }  
1 Dec. which said *Digbys* of } 219 12 0  
*Dublin*, have discounted at 6 }  
per Cent per Annum, Exa. at 10 }  
per Cent, is here

325 - 4

DUBLIN, 23rd November 1790.

			£	s	d.
.8	Edward Hall, Cadiz Dr. to Sundries	l. 71 6 1½			
.7	To Charles Carleton, Bought of him at 3 Months,				
	1200lb. Tanned upper Leather at } 6½d. per lb.	31 5 00			
	1200lb. Sole Leather at 6¼d. per lb.	33 15 00			
		65 00 00			
	Which I have shipped in the <i>Providence</i> , <i>David Denham</i> , Master, together with 50 Barrels Beef bo <sup>t</sup> the 10 h and 13th, Instant, and then charged and consigned the Whole to said <i>Hall, Cadiz</i> , for his Account and Risk:				
.1	To Cash, Paid Duty, and Charges on the Whole	3 10 00			
.3	To Commission, for my Provision on D <sup>o</sup> . at 2½ per Cent,	2 16 1½			
	—24th—		71	6	1½
.7	Charles Carleton Dr. to Sundries	165 0 0			
	Paid what was due to him for tanned Leather, bought and posted Yesterday, he allowing me 3 Months Discount on 65l. at 6 per Cent per Annum. for my own Account				
.10	To Profit and Loss, for Discount	00 19 06			
.1	To Cash, for the Balance	64 00 06	65		
	—28th—				
.3	Swift and Company Dr. to Eben. Pike of Cork,	1 100 0 0			
.9	Received from him, <i>James Comerford's</i> Bill on said <i>Swift and Co.</i> my Favour, which they make good to me in Account.		100		
	—30th—				
.1	Cash Dr. to Sundries	1371 1 9			
	Received this Month per Cash-Book		371	1	9
	Sundries Dr. to Cash	1103 10 6			
.1	Paid this Month, per Cash-Book		103	10	6

## 113

1 f. s. 1 d.

128 | 2 | —

4th.

107-6-



DUBLIN, 7th December 1796.

£. s. d.

Edward Hall Cadiz, his Account Fruit Dr. to Sundries - - - - £107 16 0

Closed said Account and sent him an Account Sales viz.

		l.	s.	d.
To Cash, Paid Charges (not posted)	-	1	00	00
To John Johnson, for 1 Month's Cellarage	-	2	00	00
To Commission, for my Provision on 143 l. 16 s. at $2\frac{1}{2}$ per	-	3	11	$10\frac{3}{4}$
To Edward Hall his Account, for N <sup>t</sup> . Proceeds of 70 Chests Oranges and 30 Do. Lemons	-	101	4	$1\frac{1}{4}$

9th.

107 16 -

Sundries Dr. to Abel Archer of Nantz, his Acc<sup>t</sup>. - - - - £136 11 6 $\frac{3}{4}$

For so much due to Arthur Ansley of Bilboa, which he has ordered me per Letter of 19th ulto to remit to said Archer, accordingly I have ordered him to Credit said Ansley for 2731 11 3 Livres, and I Debit Arthur Ansley for the same, as follows,

		l.	s.	d.
Said Ansley my Acc <sup>t</sup> . for Balance thereof 25 Dollars, equal 100 Livres, Exa. at 12d per Livre.	}	5	00	00
Ditto his Acc <sup>t</sup> for Balance thereof 2631 Liv. 11 sol. 3 den. Exa. at 12d. per Livre	}	131	11	$6\frac{3}{4}$

12th.

136 11 6 $\frac{3}{4}$ 

Cash Dr. to Edward Hall Cadiz, his Account - - - - £150 0 0

Received from Adam Bray, Master of the Fortune of Bristol, from Cadiz, for Principal and Premium lent him on Bottomry, by Edward Hall Cadiz, to be paid to me, for his Account, at the safe Arrival of said Ship at this Port - - - -

150 - -

# JOURNAL No. II.

115

DUBLIN 14th December, 1790.

			£.	s.	d.
1	Cash Dr. to Acc <sup>t</sup> . of owing Persons	-	£66	14	0
10	Received from the following Persons, in full for <i>Edward Hall's</i> Fruit, viz.				
	Of <i>A. B.</i>	-	31	18	00
	Of <i>C. D.</i>	-	34	16	00
			66	14	-
	17th.				
10	<i>John Johnson</i> Dr. to Cash	-	£2	0	0
1	Paid him for Cellarage of <i>Edward Hall's</i> Fruit,				
			2	-	-
	18th.				
	Sundries Dr. to Acc <sup>t</sup> . of owing Persons		£40	12	0
	For what was due by the following Persons, for <i>Edward Hall's</i> Fruit, abating them at 2s. per Chest, for defect in do.				
1	Cash received	-	37	16	00
8	<i>Edward Hall</i> his Acc <sup>t</sup> . for Abatements	-	2	16	00
10			40	12	00
	Of <i>E. F.</i>	-	24	13	00
	Of <i>G. H.</i>	-	15	19	00
			40	12	-
	23d.				
	Sundries Dr. to Ship <i>Bonadventure</i>	-	£100	0	0
	For $\frac{1}{4}$ of said Ship Sold <i>Joseph Miller</i> , Master, which he has paid me for, as follows,				
5	Ship <i>Bonadventure</i> for his Receipt for the	}	50	00	00
	Balance of his Account of Freights,				
	Wages, &c. on said Ship due him				
1	Cash, for the Remainder	-	50	00	00
			100	-	-

DUBLIN, 29th December 1790.

£. s. d.

.10  
— Profit and Loss Dr. to *Lewis Lestock, London*, my Ac-  
.1 count - - - - £1 9 2

Received from him an Account Current of my Affairs,  
wherein he charges me for Interest of his Ad-  
vance, at 6 per Cent per Annum, to the first of Jan-  
uary next, 1*l.* 6*s.* 5*d.* *English*, at 10½ per cent, is  
*Irish* - - - -

1 9 2

.5  
— *Lewis Lestock of London*, his Account Dr. to Ditto my  
Account - - - - £29 5 7½

.8  
For Balance due to me on the Latter Account, car-  
ried to his Debt in the Former, pursuant to his  
Letter of 23d instant, 26*l.* 10*s.* *English*, Exchange at  
10½ per cent. - - - -

29 5 7½

31st.

.8  
— *Lewis Lestock London*, his Account Dr. to Profit and  
.10 Loss - - - - £2 12 0

Sent him an Account Current, and charged him with the  
Interest of my Advance on his Affairs, at 6 per Cent.  
per Annum, to the first *January* - - - -

2 12 -

.9  
— *Eben. Pike Cork*, Dr. to Profit and Loss £2 1 4

.10 Sent him his Account Current, wherein I charged him  
as follows.

	l	s.	d.
For Interest of my Advance to the 1st } January, at 6 per Cent. per Annum }	0	17	10
For Brokerage on my Disbursements, } at ½ per Cent, is - - - }	1	3	6

2 1 4



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117

D U B L I N, 31<sup>st</sup> December, 1790.

£. s. d.

.10	—	Profit and Loss Dr. to Cash	-	£120 0 0				
.1	—	Laid out these 6 Months past, <i>per</i> Book of Charges,						
		<i>viz.</i>		<i>l. s. d.</i>				
		For Rent	-	25 00 00				
		House Expences	-	60 00 00				
		Charges on Merchandize (not Posted						
		to any particular Account)	- - }	5 00 00				
		My Pocket Expences	-	30 00 00				
				120	—	—		
.1	—	Cash Dr. to Sundries	-	£320 0 0				
	—	Received this Month, <i>per</i> Cash Book	-	-	320	—		
	—							
	—	Sundries Dr. to Cash	-	£123 0 0				
.1	—	Paid this Month <i>per</i> Cash-Book	-	-	123	—		

End of the *Second* JOURNAL.

LEGER,



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L E G E R,

No. II.

[ B ]

1790.

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# The ALPHABET to the LEGER No. II.

A.		B.		C.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
Ansley Arthur <i>m. a.</i>	4.	Bills and Notes -	4.	Cash - -	1.
Archer Abel <i>m. a.</i>	5.	Bonds - - -	5.	Claret - - -	2.
Ansley Arthur <i>h. a.</i>	7.	Bottomry - - -	5.	Commission - -	8.
Archer Abel <i>h. a.</i>	8.	Bewley Ben. -	9.	Carleton Charles -	7.
Ansley Arthur <i>h. a.</i>	6.	Balance - - -	11.		
Spanish Wool }					
Acc <sup>t</sup> . of owing }	10.				
Persons - }					
D.		E.		F.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
G.		H.		I.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
		Hops -	2.	Johnson John -	10.
		Hall Edward <i>m. a.</i>	4.		
		Hall Edward <i>h. a.</i>	8.		
		Hall Edward <i>h. a.</i>	9.		
		Fruit - - }			
K.		L.		M.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
Kingston Christopher	7.	Linen Cloth - -	2.		
		Loftus and Co. <i>m. a.</i>	3.		
		Lacherre Peter <i>h. a.</i>	4.		
		Lestock Lewis <i>m. a.</i>	5.		
		Loftus and Co. <i>t. a.</i>	6.		
		Lestock Lewis <i>h. a.</i>	7.		
		Wares }			
		Lestock Lewis <i>h. a.</i>	8.		
		Lacherre Peter <i>h.</i>	6.		
		a. Burgundy }			

# The ALPHABET to the LEGER No. II.

N.	O.	P.
<div>F<sup>o</sup>.</div> <div>Nicholson Thomas 6.</div> <div>Notes Payable - 8</div>	<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div> <div>Pike Eber. - 9.</div> <div>Pearson James <i>h. a.</i> } 9</div> <div>Rum - }</div> <div>Profit and Loss - 10</div>
Q.	R.	S.
<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div> <div>Ruby Richard - 8.</div> <div>Runner Robert - 8.</div>	<div>F<sup>o</sup>.</div> <div>Stock - - - - - 1.</div> <div>Swift and Company 3.</div> <div>Ship Bonadventure 5.</div> <div>Ship Providence - 5.</div> <div>Sugar - - - - - 9.</div>
T.	V.	W.
<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div> <div>Voyage to Nantz } 4</div> <div>per the Dolphin }</div> <div>Voyage from Nantz } 7</div> <div>to London per the }</div> <div>Ann &amp; Mary }</div>	<div>F<sup>o</sup>.</div> <div>Wares from Leghorn 2.</div> <div>Warren William - 3.</div>
X.	Y.	Z.
<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div>

[ 1 ]

## L E G E R No. II.

1790	Stock	Dr.	£.	s.	d.
July 1	To Sundries for the Total of my Effects and Debts passive		424	17	2½
	To Balance for my Neat Capital - - - -	11	345	18	9
			<hr/>		
			377	0	15 11½
			<hr/>		

1790	Cash	Dr.	£.	s.	d.
July 1	To Stock, remaining in my Hands <i>per</i> Leger A.	1	263	4	—
31	To Sundries received this Month, <i>per</i> Cash-Book		331	16	3
Aug. 31	To D <sup>o</sup> . - <i>per</i> D <sup>o</sup> . - - -		206	—	—
Sept. 30	To D <sup>o</sup> . - <i>per</i> D <sup>o</sup> . - - -		99	2	5
Octo. 31	To D <sup>o</sup> . - <i>per</i> D <sup>o</sup> . - - -		370	12	4
Nov. 30	To D <sup>o</sup> . - <i>per</i> D <sup>o</sup> . - - -		371	1	9
Dec. 31	To D <sup>o</sup> . - <i>per</i> D <sup>o</sup> . - - -		320	—	—
			<hr/>		
			1961	16	9
			<hr/>		



# L E G E R No. II.

[ 1 ]

1790	Contra	Cr.	£.	s.	d.
July 1	By Sundries, for the Total of my Effects and Debts active		357	1	4
	By Profit and Loss, for my N <sup>t</sup> . Gain these 6 Months past		10	199	11
					5
			377	0	15
					11 $\frac{1}{2}$

1790	Contra	Cr.	£.	s.	d.
July 31	By Sundries, paid this Month <i>per</i> Cash Book		15	1	19
Aug. 31	By D <sup>o</sup> .		182	13	9 $\frac{1}{4}$
Sept. 30	By D <sup>o</sup> .		204	16	3 $\frac{1}{2}$
Octo. 31	By D <sup>o</sup> .		320	5	—
Nov. 30	By D <sup>o</sup> .		103	10	6
Dec. 31	By D <sup>o</sup> .		123	—	—
			1086	4	8 $\frac{3}{4}$
	By Balance in my Hands		875	12	— $\frac{1}{4}$
			1961	16	9

1790	Claret	Dr.	£.	s.	d.
		Tun Hhd.			
July	1 To Stock on Hands, <i>per</i> Balance Leger A - - -	10	1	300	-
	To Profit and Loss, gained hereby		10	82	-
		10		382	-

1790	Linen Cloth	Dr.	£.	s.	d.
		Pieces			
July	1 To Stock on Hands <i>per</i> Balance Leger A - - -	40	1	60	-
	5 To Thomas Nicholson, for - - -	90	6	150	-
	28 To Arthur Ansley his Account Sp. Wool received in Barter - - -	60	6	119	-
		190		329	-

1790	Wares from Leghorn	Dr.	£.	s.	d.
		Chests Florence Wine Oil			
July	1 To Stock, for Cost of - - -	50 50	1	205	-
	To Balance, for Sales of - - -	24 17	11	110	9
		74 67		315	9

1790	Hops	Dr.	£.	s.	d.
		Bags			
July	1 To Stock on Hands <i>per</i> Balance Leger A - - -	10	1	178	8 10 $\frac{1}{2}$
	To Profit and Loss, gained hereby - - -	-	10	31	11 1 $\frac{1}{2}$
				210	-

# L E G E R. No II.

[ 2 ]

1790		Contra	Cr.		£.	s.	d.
			Tun	Hhd.			
July	22	By Loftus and Co. sold Anthony Armstrong - -	2		6	90	—
Octo.	17	By Sundries, sold Richard Pike -	3			135	—
Nov.	8	By Eben. Pike, sold Thomas Williams		2	9	22	—
		By Balance remaining on Hands -	5	2	11	135	—
			10			382	—

1790		Contra	Cr.		£.	s.	d.
			Pieces				
Sept.	2	By Lewis Lestock his Account, shipped for him - -	190		8	329	—

1790		Contra	Cr.		£.	s.	d.
			Chests				
			Florence	Wine Oil			
July	1	By Stock for Sales of - -	20	17	1	101	5
Octo.	17	By Sundries, sold Richard Pike -	4			9	4
		By Balance, for Cost of -	50	50	11	205	—
			74	67		315	9

1790		Contra	Cr.		£.	s.	d.
			Bags				
Octo.	17	By Sundries. sold Richard Pike -	2			42	—
Nov.	8	By Eben. Pike, sold Thomas Williams -	3		9	63	—
	10	By Sundries, sold Richard Ruby - -	1			21	—
Dec.	1	By Sundries, sold Benjamin Bewley -	4			84	—
			10			210	—



1790		Commission	Dr.	£.	s.	d.
		To Profit and Loss, gained by this Account	10	61	5	5½
<hr/>						
<hr/>						
1790		Swift and Co.	Drs.			
July	1	To Stock, due me <i>per</i> Balance Leger A -	1	290	10	—
Aug.	10	To Peter Lacherre his Acc <sup>t</sup> . Burgundy, for John Healy's Draft on you -	6	46	—	—
Nov.	28	To Eben. Pike, for J. Comerford's Draft on you	9	100	—	—
				436	10	—
<hr/>						
1790		William Warren	Dr.			
July	1	To Stock due me <i>per</i> Balance Leger A - -	1	72	18	4
Aug.	29	To Lewis Lestock his Account Wares, for an Assignment on said Warren -	7	173	1	8
				246	—	—
<hr/>						
1790		Loftus and Co. Paris M. A.	Dr.			
July	1	To Stock, due me <i>per</i> Balance Leger A. - -	12	101	4	—
		To Profit and Loss, gained by Ex <sup>1</sup> .	10	4	4	4
				105	8	4

# L E G E R No. II.

[ 3 ]

1790	Contra	Cr.	£.	s.	d.
		<i>l. s. d. per C.</i>			
Aug. 1	By <i>Arthur Ansley</i> his Acc <sup>t</sup> . Span. Wool, for my Provision on - - -	390 17 1 at $2\frac{1}{2}$	6	9	15 5
6	By <i>Do. Ansley</i> his Acc <sup>t</sup> . for my Provision on - - -	236 0 0 at do.	7	5	18 —
Sept. 2	By <i>Lewis Lestock</i> his Acc <sup>t</sup> for Do. on - - -	422 0 0 at do.	8	10	11 —
9	By <i>Lewis Lestock</i> his Acc <sup>t</sup> . Wares, for D <sup>o</sup> . on - -	424 0 0 at do.	7	10	12 —
24	By <i>P. Lacherre</i> his Acc <sup>t</sup> . Burgundy for Do. on -	468 0 0 at do.	6	11	14 —
26	By <i>Peter Lacherre</i> his Acc <sup>t</sup> for Do. on - - -	234 3 0 at do.	4	5	17 —
Octo. 23	By <i>Lewis Lestock</i> his Acc <sup>t</sup> . for Do. on a Bill of	100 0 0 at $\frac{1}{2}$	8		10 —
Nov. 23	By <i>Edward Hall, Cadiz</i> his Acc <sup>t</sup> . for Do. on Sundries	112 5 0 at $2\frac{1}{2}$	8	2	16 $1\frac{1}{2}$
Dec. 7	By <i>Do. h.a.</i> Fruit, for Do. on	143 16 0 at do.	9	3	11 $10\frac{3}{4}$
				61	5 $5\frac{1}{4}$

1790	Contra	Cr.			
Octo. 14	By <i>Eben Pike</i> for my Draft on you to <i>Thomas Bell</i>		9	100	— —
	By Balance, due me - - -		11	336	10 —
				436	10 —

1790	Contra	Cr.			
Sept. 29	By <i>Lewis Lestock</i> his Account, for my Receipt to you for Balance of this Account		8	246	— —

1790	Contra	Cr.			
Octo. 28	By Bills and Notes, for your Bill on <i>Digby and Co.</i> -	<i>Tournois</i> 2024 <i>Ex. d.</i> $12\frac{1}{2}$	1	105	8 4

1790		Edward Hall Cadiz M. A. Dr.		£. s. d.		
		Dollars Ex				
July	1	To Stock, due me <i>per</i> Balance				
		Leger A				
		To Profit and Loss, gained by Ex <sup>a</sup>	525 4	105	2	3 9
				107	3	9
1790		Arthur Anley Bilboa M. A. Dr.				
		Dollars Ex				
July	1	To Stock, due me <i>per</i> Balance				
		Leger A	1475 4	295		
Dec.	9	To Abel Archer, Nantz, his Acc <sup>t</sup> . for Bala. hereof carried to the Credit of that Account	25 4	5		
				300		
1790		Peter Lacherre H. A. Dr.				
Sept.	5	To Lewis Lestock his Acc <sup>t</sup> for your Bill on him 200l. English, Exchange at 10½ <i>per</i> Cent		221		
	26	To Sundries, shipped on the <i>Hopeful</i> Galley		240		
Octo	10	To Robert Runner, for the Bal. of Acc <sup>t</sup> . lost		94		
				555		
1790		Voyage to Nantz <i>per</i> the Dolphin Dr.				
July	1	To Stock, for 16 Hhds. Tallow consigned Abel Archer		231		
		To Profit and Loss, gained hereby		49		
				280		
1790		Bills and Notes Dr.				
July	1	To Stock, for Thos. Trusty's paya. 1 Aug. for 50l.		47	10	
		To D <sup>o</sup> . for Luke Floyd's paya. 10 Nov. for 40l.		38	16	
	27	To A. Ansley h. a. Sp. Wool for J. Dempsey's Note		60		
Octo.	2	To L. Lestock my Acc <sup>t</sup> . for his Bill on T. Preston		177		
	28	To Loftus and Co. my Acc <sup>t</sup> . for their Bill on Digby and Company here 2024 Livres		105	8	4
		To D <sup>o</sup> . their Acc <sup>t</sup> . for their Bill on Digby's London		218	15	5
Nov.	16	To Sundries, for John Clark's Note payable 10 January for 30l.		29	14	7
Dec.	1	To D <sup>o</sup> . for Cha. Carleton's paya. 1 Feb. for 50l.		49	10	
		To Profit and Loss, gained hereby		4	4	10
				750	19	2



# L E G E R No. II.

[ 4 ]

1790	Contra	Cr.	£.	s.	d.
		Dollars at			
Oct. 8	By Sundries, for my Bill on you favour <i>Thomas Nicholson</i> - -	d. 525   49	107	3	9
1790	Contra	Cr.			
		Pes. Eight at			
Aug. 15	By <i>Lewis Lestock</i> my Acct. for amt. Invoice of 10 Bags Spa- nish Wool, consigned him per my order - - - -	s. 1500   4	5	300	—
1790	Contra	Cr.			
Sept. 24	By his Acct. Burgundy Wine, for N <sup>t</sup> Proceeds of 20 Hhds. per the <i>Eagle</i> - - -	6	366	4	5
	By Balance, due me - - - -	11	188	15	7
			555	—	—
1790	Contra	Cr.			
July 25	By Voyage from <i>Nantz</i> to <i>London</i> per the <i>Ann</i> and <i>Mary</i> , for N <sup>t</sup> . Proceeds of 16 Hhds Tallow - - - -	7	280	—	—
1790	Contra	Cr.			
Aug. 7	By <i>Chr. Kingston</i> , passed him <i>Mat. Mead's</i> Note	7	50	—	—
Sept. 26	By <i>Peter Lacherre</i> his Account, passed <i>Charles</i> <i>Carleton</i> , <i>John Dempsey's</i> Note - -	4	60	—	—
	By D <sup>o</sup> . passed said <i>Carleton</i> <i>Luke Floyd's</i> -	4	39	14	3
Oct. 17	By Cash, received from <i>L. Lestock's</i> on <i>T. Preston</i>	1	177	—	—
Nov. 20	By D <sup>o</sup> . received from <i>Digby</i> , for <i>Loftus</i> and Co. on them - - - -	—	105	8	4
	By D <sup>o</sup> . received from D <sup>o</sup> . for <i>Loftus</i> and Co. on <i>Digby London</i> - - - -	—	219	12	—
Dec. 31	By Balance, for <i>John Clark's</i> Note payable 10 January for 30l. - - - -	11	29	14	7
	By D <sup>o</sup> . for <i>Charles Carleton's</i> pay. 1 Feb. for 50l.	—	49	10	—
	K		730	19	2

(5)

## L E G E R No. II.

1790		Bonds	Dr.	£.	s.	d.
July	1	To Stock, for <i>Henry Harding's</i> dated 25th March last		1	500	—
		To Profit and Loss, gained hereby		10	15	—
					515	—
1790		Bottomry	Dr.			
July	1	To Stock, for Captain <i>Millar's</i> Contract in my Hands		1	207	13 4
		To Profit and Loss, gained hereby		10	22	6 8
					230	—
1790		Ship Providence	Dr.			
July	1	To Stock, for half cost of said Ship		1	275	—
		To Profit and Loss, gained hereby		10	45	—
					320	—
1790		Ship Bonadventure	Dr.			
July	1	To Stock, for cost of said Vessel		1	400	—
Dec.	23	To said ship, for Captain <i>Millar's</i> receipt in full for Freight and Disbursements		5	50	—
					450	—
1790		Lewis Lestock of London M. A.	Dr.			
			English Ex.			
Aug.	15	To <i>Arthur Ansley</i> my Acc <sup>t</sup> for Am <sup>t</sup> . Invoice of 10 Bags Spanish Wool, con- signed you by said <i>Ansley</i> of <i>Bilboa</i> , per my Order	l. s. d.			
			275 00 0	4	300	—
Oct.	2	To Voyage to <i>London</i> , per the <i>Ann</i> and <i>Mary</i> , for N <sup>t</sup> . Proceeds of 20 Pipes Brandy	300 00 0	7	331	17 6
			575 20 0		631	17 6

# L E G E R No. II.

[ 5 ]

1790	Contra	Cr.	£	s.	d.
Octo	1 By Cash, received for Half a Year's Interest on said Bond - - -		1	15	—
	By Balance, for Amount of said Bond - - -	11	500	—	—
			515	—	—
1790	Contra	Cr.			
Octo	6 By Sugar, received from Captain <i>Joseph Miller</i> 10 Tun Barbadoes Sugar - - -		9	230	—
1790	Contra	Cr.			
Nov	18 By Cash, for my Half Balance of Freights, &c. from the Master - - -	1	45	—	—
	By Balance, for my Half Cost of said Ship - - -	11	275	—	—
			320	—	—
1790	Contra	Cr.			
Dec.	23 By Sundries, for $\frac{1}{4}$ of said Ship sold Captain <i>Miller</i> - - -		100	—	—
	By Profit and Loss, for Wearing, Age, &c. - - -	10	50	—	—
	By Balance, for my $\frac{1}{4}$ of her present Value - - -	11	300	—	—
			450	—	—
1790	Contra	Cr.			
July	1 By Stock, due to you per Leger A - - -	English Exch.	287	3	7
Octo.	2 By Bills and Notes, for your Bill on <i>Thomas Preston</i> - - -		160	00	0
Nov.	3 By <i>Abel Archer</i> his Acc <sup>t</sup> . for <i>Eben Pike's</i> Bill on you - - -		100	00	0
Dec.	29 By Profit and Loss for Interest on this Acc <sup>t</sup> . per abs <sup>t</sup> . - - -		1	6	5
	By said <i>Lestock</i> his Acc <sup>t</sup> . for Balce hereof, carried to your Debit in that Acc <sup>t</sup> . - - -		26	10	0
	By Profit and Loss, for difference on the Exchange - - -				
			575	00	0
	K 2		631	7	6



1790		Abel Archer of Nantz M. A.	Dr.		L.	s.	d.
				Livres at			
Octo.	26	To James Pearson his Acc <sup>t</sup> . Rum for Thomas Bell's Bill on Samuel Spence	Dr. d.	250   12½	9	13	5
1790		Arthur Anley Bilboa H. A. Spanish Wool	Dr.				
			Bags				
July	2	To Cash, paid Freight, Duty, &c.	-	10	1	12	-
Aug.	1	To Sundries per Sales furnished	-	-		378	17 1
						390	17 1
1790		Thomas Nicholson	Dr.				
Aug.	12	To Lewis Lestock his Acc <sup>t</sup> . Wares, for Richard Ruby's Bill on you my Favour	-	-	7	65	-
Octo.	8	To Edward Hall Cadiz my Account, for my Bill on him	-	-	4	85	-
						150	-
1790		Peter Lacherre Rouen H. A. Burgundy Wine	Dr.				
			Hhds.				
July	10	To Cash, paid Freight, &c. of	-	20	1	80	-
Sept.	12	To Richard Ruby, for Disc <sup>t</sup> . allowed him	-	-	8	2	17 7
	24	To Sundries, per Sales furnished	-	-		385	2 5
						468	-
1790		Loftus and Co. Paris T. A.	Dr.				
July	13	To Sundries, for yours on me to Sam. Lapham	-	-		100	-
	22	To Claret, for Anthony Armstrong on John Barre for 1800 Livres at 12d per	-	-	2	90	-
Octo.	17	To Sundries, for yours on me to W. Warren	-	-		200	-
		To Balance, due you	-	-	11	28	15 5
						418	15 5

# L E G E R No. II.

[ 6 ]

1790	Contra	Cr.	L.	s.	d.
		Livres at			
July	1 By Stock, due you per Balance	d.			
	Leger A - - -	250 12	1	12	10
	By Profit and Loss, lost by Exa.	—	10	10	5
				13	5

1790	Contra	Cr.			
		Bags			
July	8 By Cash, received from <i>Joseph Williams</i> for	2	1	77	—
	13 By <i>Loftus</i> and Company their Acct. sold				
	<i>Samuel Lapham</i> - - -	2	6	80	10
	27 By Sundries, sold <i>John Dempsey</i> -	3		114	16
	28 By Linen, sold <i>James Delap</i> - -	3	2	119	3
		10		390	17
					1

1790	Contra	Cr.			
July	5 By Linen, for 200 Yards amount -		2	150	—

1790	Contra	Cr.			
		Hhds.			
Aug	7 By <i>Swift</i> and Co sold <i>John Healy</i> -	2	3	46	—
	25 By Cash, sold <i>Richard Pike</i> - -	2	1	46	—
	28 By <i>Robert Runner</i> , sold him - -	4	8	94	—
	29 By Bills and Notes, sold <i>Thomas Devereux</i>	4	4	92	—
Sept.	12 By <i>Richard Ruby</i> , sold him -	4	8	96	—
	21 By Sundries sold <i>William Walker</i> - -	4		94	—
		20		468	—

1790	Contra	Cr.			
July	3 By Cash, for yours on <i>Digby</i> and Company		1	200	—
Octo.	28 By Bills and Notes, for yours on <i>Digby</i> and				
	Co. of London 200 l. Eng. Exa at 10 per				
	Cent. 220 l. Discount deducted is -		4	218	15
				418	15
					5

[7]

## L E G E R No. II.

1790		Lewis Lestock H. A. Wares Dr.					L. s. d.		
July	16	To Cash, paid Freight, Duty, &c. of 2 Chests and 8 Puncheons q <sup>r</sup> .	Tea		Sugar		1	40	—
			Green	Boh.	ling.	doub.			
			th.	lt.	C.	C.			
			200	200	32	32			
Sept.	9	To Sundries, per Sales furnished						384	—
								424	—
<hr/>									
1790		Charles Carleton Dr.							
July	18	To Lewis Lestock his Acc <sup>t</sup> . Wares, for 1 Chest Green Tea	—	—	—	—	7	60	—
Nov.	24	To Sundries, in full	—	—	—	—		65	—
								125	—
<hr/>									
1790		Voyage from Nantz to London, per the Ann and Mary Dr.							
July	25	To Voyage to Nantz, for am <sup>t</sup> . Invoice of 20 Pipes Brandy, consigned Lewis Lestock	—	—	—	—	4	280	—
		To Profit and Loss, gained hereby	—	—	—	—	10	51	17 6
								331	17 6
<hr/>									
1790		Arthur Ansley Bilboa H. A. Dr.							
Aug	4	To Cash, repaid Joseph Williams	—	—	—	—	1	2	10 —
	6	To Sundries, for Leather per the Providence	—	—	—	—		241	18 —
Dec.	9	To Abel Archer Nantz his Account, for Bal <sup>y</sup> . hereof carried to the Credit of that Acc <sup>t</sup> .	—	—	—	—	8	131	11 6½
								375	19 6½
<hr/>									
1790		Christopher Kingston Dr.							
Aug	7	To Sandries, in full	—	—	—	—		229	16 6



# L E G E R. No II.

[ 7 ]

1790		Contra	Cr.				L.	s.	d.
			Green Boh.		Tea Sugar sing. doub.				
			th.	lb.	C.	C.			
July	18	By Charles Carlton, sold him - - -	200				7	60	—
Aug.	12	By Sundries, sold Richard Ruby - - -		200	5	5			
	25	By Cash, sold R. Pike			5	5	1	115	—
	29	By William Warren, sold T. Devereux Wexford			8	8	3	80	—
Sept.	7	By Sugar, taken to my own Account - -			14	14	9	119	—
			200	200	32	32		424	—
<hr/>									
1790		Contra	Cr.						
Aug.	18	By Cash. received in full -					1	60	—
Nov.	23	By Edward Hall Cadiz, his Acc <sup>t</sup> . for Leather Amount					8	65	—
								125	—
<hr/>									
1790		Contra	Cr.						
Octo.	2	By Lewis Lestock of London, my Acc <sup>t</sup> . for N <sup>t</sup> . Proceeds 20 Pipes Brandy					5	33 <sup>1</sup>	17 6
<hr/>									
1790		Contra	Cr.						
Aug.	1	By his Acc <sup>t</sup> . Sp. Wool, for N <sup>t</sup> Proceeds 10 Bags					6	369	1 8
	7	By Christopher Kingston, for Discount allowed by said Kingston on Goods bought for your Acc. and shipped on the Providence					7	6	17 10 <sup>3</sup> / <sub>4</sub>
								375	19 6 <sup>3</sup> / <sub>4</sub>
<hr/>									
1790		Contra	Cr.						
Aug.	6	By Arthur Anstey his Acc <sup>t</sup> . for Sundries - -					7	229	16 6

1790		Notes Payable	Dr.	£.	s.	d.
Sept. 21		To Peter Lacherre, his Acc <sup>t</sup> . Burgundy for my Note received from William Walker -	6	88	—	—
1790		Abel Archer Nantz H. A.	Dr.			
Nov. 2		To Lewis Lestock his Acc <sup>t</sup> . for Eben Pike's Bill on him 100l. Eng. at 10 $\frac{1}{4}$ - - -	8	110	5	—
		To Balance due you - - -	10	26	6	6 $\frac{1}{4}$
				136	11	6 $\frac{1}{4}$
1790		Robert Runner	Dr.			
Aug. 28		To Burgundy Acc <sup>t</sup> . Peter Lacherre, for 4 Hhds.	6	94	—	—
1790		Edward Hall Cadiz H. A.	Dr.			
Nov. 10		To his Acc <sup>t</sup> . of Fruit, bartered for Beef -	9	21	—	—
13		To Sugar bartered for D <sup>r</sup> . - - -	9	22	15	—
23		To Sundries, for Leather per the Providence -		71	6	1 $\frac{1}{2}$
Dec. 18		To Sundries, abated for damaged Fruit -		2	16	—
31		To Balance, due you - - -	11	133	6	11 $\frac{1}{4}$
				251	4	1 $\frac{1}{4}$
1790		Lewis Lestock of London H. A.	Dr.			
Aug. 21		To Notes payable, per my Note to William Walker for 50 Pieces Linen - - -	8	88	—	—
Sept. 2		To Sundries, for Am <sup>t</sup> . Invoice of Linen, per the Whale of Cork - - -		344	11	—
18		To Cash for an abatement to Richard Ruby, On Tea sold him for your Account - -	1		16	8
29		To Sundries, for William Warren's Bill on Digby and Co. 225l. Ex <sup>a</sup> . at 10 $\frac{1}{2}$ per Cent -		248	6	10 $\frac{1}{2}$
Octo. 23		To Sundries, for your Bill on Richard Ruby protested for non payment - - -		100	15	—
Dec. 29		To said Lestock my Acc <sup>t</sup> . for Balance thereof brought to your Debit in this Acc <sup>t</sup> . 26l. 10s. Ex <sup>a</sup> . at 10 $\frac{1}{2}$ per Cent - - -	5	29	5	7 $\frac{1}{2}$
31		To Profit and Lois, for Interest on this Acc <sup>t</sup> . per Abstract - - -	2	2	12	—
				814	7	2 $\frac{1}{2}$
1790		Richard Ruby	Dr.			
Sept. 12		To P Lacherre his Acc <sup>t</sup> . Burgundy 4 Hhds.	6	96	—	—

# L E G E R    No. II.

[ 8 ]

1790	Contra	Cr.	£.	s.	d.
Aug. 21	By <i>Lewis Lestock</i> London, his Acc <sup>t</sup> . passed <i>William Walker</i> my Note for - -	- -	8	88	-
1790	Contra	Cr.			
Dec. 9	By Sundries, for Balance due by me to <i>Arthur Ansley, Bilboa</i> , brought to your Credit herein, pursuant to his Letter of 19th Ult <sup>o</sup> . - - -	- - -	136	11	6 $\frac{1}{2}$
1790	Contra	Cr.			
Octo 10	By <i>P. Lacherre</i> his Acc <sup>t</sup> . for the Loss of his debt - -	- -	4	94	-
1790	Contra	Cr.			
Dec. 7	By his Acc <sup>t</sup> Fruit, for N <sup>t</sup> . Proceeds of 70 Chests Oranges and 30 Do. Lemons - -	- -	9	101	4 $\frac{1}{4}$
12	By Cash, received from <i>Adam Bray</i> Master of the <i>Fortune</i> - - -	- - -	1	150	-
			251	4	1 $\frac{1}{4}$
1790	Contra	Cr.			
Sept. 5	By <i>Peter Lacherre</i> his Acc <sup>t</sup> . for his Draft on you 200l. Exchange at 10 $\frac{1}{2}$ per Cent - -	- -	4	221	-
9	By said <i>Lestock</i> his Acc <sup>t</sup> . Wares, for N <sup>t</sup> . Proceeds of Sundries per the <i>Whale of Cork</i> - -	- -	5	368	8
	By Balance, due to me - - -	- - -	10	224	19 $\frac{1}{2}$
			814	7	2 $\frac{1}{2}$
1790	Contra	Cr.			
Sept. 12	By Sundries, received in full - -	- -		96	-



1790	Sugar	Dr.	L.	s.	d.
		Barba- Refined does single doub.			
Sept. 7	To Wares <i>Lewis Lestock's</i>	Hhd. C. C.			
	for - - -	14 14	7	119	-
Octo. 6	To Bottomry, for - -	20	5	230	-
	To Balance, for Sales of -	29½ 2 4	11	77	16
		49½ 16 18		426	16

1790	Eben. Pike Cork <i>H. A.</i>	Dr.	L.	s.	d.
Sept. 16	To Cash, for your's on me to <i>John Dawson</i>		1	50	-
Octo. 14	To <i>Swift and Co.</i> for D <sup>o</sup> . to <i>Thomas Bell</i>		3	100	-
Nov. 8	To Sundries, for D <sup>o</sup> . to <i>Thomas Williams</i>			85	-
	To Profit and Loss, for Interest on this Acc <sup>t</sup> .		10	17	10
	To Do. for Brokerage thereon <i>per Abstract</i>			1	3 6
				237	1 4

1790	James Pearson Barbs. <i>H. A.</i> Rum	Dr.	L.	s.	d.
		Gallons			
Octo. 5	To Cash, paid Freight, Duty, &c. of	2200	1	220	-
Nov. 7	To Balance, for Sales of - -	218	11	43	12
		2418		263	12

1790	Edward Hall Cadiz <i>H. A.</i> Fruit	Dr.	L.	s.	d.
		Chests Oran. Lem.			
Nov. 5	To Cash, paid Freight, Duty, &c. of	70 30	1	36	-
Dec. 7	To Sundries, <i>per Sales</i> furnished	- -		107	16
				143	16

1790	Benjamin Bewley	Dr.	L.	s.	d.
Dec. 1	To Sundries,			63	2

1790		Contra	Cr.			£.	s.	d.
			Barba- Refined does single doub.					
Octo.	17	By Sundries, sold <i>Richard Pike</i>	Hhd	C.	C.			
			9½		4	38	5	—
Nov.	13	By <i>Edward Hall</i> his Acc <sup>t</sup> . bartered with <i>C. Kingston</i>	9½	2		8	22	15
Dec.	1	By <i>Ben. Bewley</i> , sold him	10½			9	16	16
		By Balance, for cost of	20	14	14	11	349	—
			49½	16	18		426	16

1790		Contra	Cr.			£.	s.	d.
Octo.	17	By Cash, for yours on <i>Thomas Preston</i>				1	123	—
Nov.	28	By <i>Swift and Co</i> for <i>James Comerford</i> on said <i>Swift and Company</i>				3	100	—
		By Balance due me				11	14	1
							237	1

1790		Contra	Cr.			£.	s.	d.
			Gallons					
Octo.	26	By Sundries, sold <i>Thomas Bell</i>			110	22	—	—
Dec.	1	By D <sup>o</sup> . sold <i>Benjamin Bewley</i>			108	2	12	—
		By Balance, for Charges on			2200	11	220	—
					2418		263	12

1790		Contra	Cr.			£.	s.	d.
			Chests Oran. Lem.					
Nov.	10	By <i>Edward Hall</i> his Acc <sup>t</sup> . bartered with <i>Charles Carleton</i>	10	5		8	21	—
	16	By Sundries, sold <i>Richard Ruby</i>	5	2			9	16
Dec.	1	By D <sup>o</sup> . sold <i>Benjamin Bewley</i>	3	1			5	14
		By Sundries sold them	52	22	10	107	6	—
			70	30			143	16

1790		Contra	Cr.			£.	s.	d.
		By Balance due me				11	63	2

1790	Account of owing Persons	Dr.	£	s.	d.
Dec. 4	To Edward Hall, Cadiz his Acc <sup>t</sup> . Fruit, sold the following		9		
		Chefts Oran. Lem.			
	A. B. at 29s. per Cheft - - -	15 7	31	18	
	C. D. at D <sup>o</sup> . - - -	16 8	34	16	
	E. F. at D <sup>o</sup> . - - -	12 5	24	13	
	G. H. at D <sup>o</sup> . - - -	9 2	15	19	
		52 22	107	6	
1790	John Johnston	Dr.			
Dec. 17	To Cash, in full - - -		1	2	
1790	Profit and Loss	Dr.			
Dec. 29	To Lewis Lestock my Account, for Interest thereon - - -	5	1	9	
	To D <sup>o</sup> . lost by Exchange - - -		2	15	
	To Cash, laid out for House Expences these 6 Months past - - -	1	120		
	To Ship Bonadventure, lost thereby - - -	5	50		
	To Abel Archer my Acc <sup>t</sup> . lost by Ex <sup>s</sup> . - - -	6	10		
	To Stock, for Neat Gain - - -	1	199	11	
			374	6	



1790	Contra	Cr.	£.	s.	d.
Dec. 14	By Cash, received from <i>A. B.</i> and <i>C. D.</i> -	1	66	14	—
18	By Sundries from <i>E. F.</i> and <i>G. H.</i> - - -		40	12	—
			107	6	—

1790	Contra	Cr.	£.	s.	d.
Dec. 7	By <i>Edward Hall</i> his Acc <sup>t</sup> . Fruit, for Cellarage	9	2	—	—

1790	Contra	Cr.	£.	s.	d.
Nov. 24	By <i>Charles Carleton</i> , for Discount -	6	19	6	—
	By Claret, gained thereby - -	2	82	—	—
	By Hops, gained thereby - -	2	31	11	1 $\frac{1}{2}$
	By Commission, gained thereby -	2	61	5	5 $\frac{1}{4}$
	By <i>Loftus</i> and Co. my Acc <sup>t</sup> . gained by Ex <sup>a</sup> .	3	4	4	4
	By <i>Edward Hall</i> my Acc <sup>t</sup> . gained by D <sup>o</sup> .	4	2	3	9
	By Voya. to <i>Nantz per Dolphin</i> , gained thereby	4	49	—	—
	By Bills and Notes, gained thereby -	4	4	4	10
	By Bonds, gained thereby - -	4	15	—	—
	By Bottomry, gained thereby - - -	4	22	6	8
	By Ship <i>Providence</i> , gained thereby -	4	45	—	—
	By Voyage to <i>London</i> , per <i>Ann</i> and <i>Mary</i> , gained thereby - - -	7	51	17	6
	By <i>Lewis Lestock</i> his Acc <sup>t</sup> . for Interest on that Account - - -	8	2	12	—
	By <i>Eben. Pike</i> , for D <sup>o</sup> . - - -	9	2	1	4
			374	6	5 $\frac{3}{4}$

1790	Balance	Dr.	£.	s.	d.
	To Cash remaining in my Hands	-	1	87	12 $\frac{1}{2}$
	To Claret, remaining unsold 4 Tun 2 Hhds.	-	2	135	-
	To Wares from <i>Leghorn</i> , for Cost of 50 Chests Wine. and 50 D <sup>o</sup> . Oil	-	2	205	-
	To <i>Swift</i> and Company, for Balance due to me	-	3	336	10
	To <i>Peter Lacherre</i> his Acc <sup>t</sup> , for Balance due to me	-	3	188	15
	To Bills and Notes, for <i>John Clark's</i> Note to <i>Richard Ruby</i>	-	4	29	14
	<i>Charles Carleton</i> to <i>Benjamin Bewley</i>	-	-	49	10
	To Bonds, for <i>Henry Harding's</i> Bond	-	5	500	-
	To Ship <i>Providence</i> , for my Half of said Ship	-	5	275	-
	To Ship <i>Bonadventure</i> , for my $\frac{3}{4}$ of said Ship	-	5	300	-
	To <i>Lewis Lestock</i> his Acc <sup>t</sup> . for Balance due to me	-	8	224	19 $\frac{1}{2}$
	To Sugar, for Cost of Sundries	-	9	349	-
	To <i>Eben. Pike</i> , for Balance due to me	-	9	14	1
	To <i>James Pearson</i> his Account Rum, for the Dr. Side	-	9	220	-
	To <i>Benjamin Bewley</i> , for Balance due to me	-	9	63	2
				3766	4 $\frac{1}{2}$

# L E G E R. No. II.

(11)

Contra.

Cr.

£. s. d.

By Wares from *Leghorn*, for Sales of 24 Chests  
Wine and 17 D<sup>o</sup>. Oil - - -

2 110 9 —

By *Loftus* and Company their Acc<sup>t</sup>. for Ba-  
lance due to them - - -

6 28 15 5

By *Abel Archer* his Account, for Balance due to  
him - - -

8 26 6 6 $\frac{3}{4}$

By *Edward Hall*, *Cadiz* his Acc<sup>t</sup>. for Balance  
due to him - - -

8 133 6 11 $\frac{3}{4}$

By Sugar. for Sales of 29 $\frac{1}{2}$  Cwt. Barbadoes  
2 Cwt. Single, and 4 Cwt. double refined

9 77 16 —

By *James Pearson* his Account Rum, for Sales  
of 218 Gallons - - -

9 43 12 —

420 5 11 $\frac{1}{2}$

By Stock, for my Neat Capital - - -

1 3345 18 9

3766 4 8 $\frac{1}{2}$



E N D  
OF THE  
SECOND SET.

WASTE-BOOK.





## W A S T E - B O O K

No. III.

D U B L I N, 1<sup>st</sup>, January 1791.

INVENTORY of the Effects and Debts active and passive of me <i>A. B.</i> taken this Day, <i>viz.</i>		£.	s.	d.
		<i>l.</i>	<i>s.</i>	<i>d.</i>
— I Have in ready Money, as <i>per</i> Balance Leger B.	}	875	12	00 $\frac{1}{4}$
— Received this Day from my Father as a Gift	}	2000	00	00
— 4 Tun 2 Hhds. Claret, amount	-	135	00	00
— 50 Chefts Wine, 50 D <sup>o</sup> . Oil, on the Dr. Side of Wares from <i>Leghorn</i>	}	205	00	00
— 10 Tun Barbadoes Sugar 14C. Single refined 14C. Double D <sup>o</sup> . on the Dr Side of Sugar	}	349	00	00
— Charles Carleton's Note for 50 <i>l.</i> paya. 1 Feb. discounted at 6 <i>per</i> Cent	}	49	10	00
— John Clark's D <sup>o</sup> . for 30 <i>l.</i> payable 10 Inst <sup>t</sup> . discounted at D <sup>o</sup> .	}	29	14	7
— Henry Harding's Bond to me 25 <i>Sept.</i>	-	500	00	00
— Ship <i>Bonadventure</i> , for my $\frac{3}{4}$	-	300	00	00
— Ship <i>Providence</i> , for my $\frac{1}{2}$	-	275	00	00
— Swift and Co. for Balance due to me	-	336	10	00
— Lewis Lestock his Acc <sup>t</sup> . for Balance due to me	}	224	19	2 $\frac{1}{4}$
— Peter Lacherre, Rouen, his Acc <sup>t</sup> . for Balance due to me	}	188	15	7
— Eben. Pike Cork, for Balance due to me	-	14	1	4
— James Pearson, Barbadoes, his Account Rum for the Dr. Side of D <sup>o</sup> . Acc <sup>t</sup> . 2200 Gallons	}	220	00	00
— Benjamin Bewley for Balance due to me	-	63	2	00
		5766	4	8 $\frac{1}{4}$

L

DUBLIN, 1st January, 1791.

£. s. d.

I owe, as follows,

	l.	s.	d.
— To <i>Abel Archer, Nantz</i> , his Acc <sup>t</sup> . for } Balance due to him <i>per Leger B.</i> - }	26	6	6½
— To <i>Loftus and Co. Paris</i> , their Acc <sup>t</sup> . for } Balance due to them - - - - }	28	15	5
— To <i>Edward Hall, Cadiz</i> , his Acc <sup>t</sup> . for } Balance due to him - - - - }	133	6	11½
— To Wares from <i>Leghorn</i> for the Total of the Sales of the Cr. Side, which is 24 Chests Florence Wine, 17 D <sup>o</sup> . Oil - - - - }	110	9	00
— To Sugar, for the total of the Sales of the Cr. Side, which is 29½ Cwt. Bar- badoes, 2 Cwt. Single refined, and 4 Cwt. Double D <sup>o</sup> . - - - - }	77	16	00
— To <i>James Pearson</i> his Account Rum, for the Total of the Cr. Side, which is 218 Gallons - - - - }	43	12	00
	420	5	11½

2d.

— Having agreed with *Ben. Bewley* to trade together  
Co.  $\frac{1}{3}$  for his Account, and  $\frac{2}{3}$  for mine, the Affairs to be  
under his Management and Care; He has bought for  
our Account, a Cargo of Oranges, Lemons and Olives,  
just arrived from *Cadiz*, the whole Cost and Char-  
ges, of which, *per* his Account, is 114*l.* of which my  $\frac{2}{3}$   
is - - - - -

76

4th.

— In Pursuance of a mutual Agreement, between *Loftus*  
and Company of *Paris* and me, to carry on an Account  
of Exchange in Company, with equal Gain and Loss;  
I have remitted to said Company, *William Warren's*  
Bill of 2500 Liv. Tourn. on *Peter Lamotte*, payable  
at 3 Days Sight, to their Order, Value paid to said *War-*  
*ren*, at 12*d.* *per* Livre - - - -

125



# WASTE-BOOK No. III.

147

DUBLIN, 5th January 1791.

£. s. d.

Delivered to *Ben. Bewley* to sell  $\frac{1}{3}$  for his Acc<sup>t</sup>. and  $\frac{2}{3}$  for mine, the Remainder of Wares from *Leghorn*, viz.

	l.	s.	d.
26 Chefts Florence Wine at 38s. per	-	49	8 00
33 D <sup>o</sup> . Florence Oil at 48s. per	-	79	4 00

128 12 —

7th.

*Thomas Preston* and I enter into Partnership, our Concerns to be equal, and the Affairs to be managed by me: We have put in as follows, viz.

I take to the Acc<sup>t</sup>. of D<sup>o</sup>. and me the Remainder of my Claret, viz. 4 Tun 2 Hhd. at 32l. per Tun

144 — —

	l.	s.	d.
Said <i>Preston</i> puts in as much, at the same Rate	-	-	-
	144	00	00

10th.

Received from *Ben. Bewley*, Invoice of 65 Tubs Butter, Shipped by him on the *William and Mary* *Thomas Tobin* Master, for *Rouen*,  $\frac{1}{3}$  on his Acc<sup>t</sup> and  $\frac{2}{3}$  on mine, amounting to 105l. my  $\frac{2}{3}$  thereof is 70l.

For which delivered said *Bewley*

	l.	s.	d.
<i>John Clark's</i> Note, my Favour due this day	-	-	-
My Receipt to him in full for Balance due to me on his Account	-	-	-
Cash, paid the Remainder	-	-	-

70 — —

11th.

Paid *Anthony Arthur*, for my  $\frac{1}{4}$  of 10,000l. being the Stock in Company with said *Arthur Ben. Buttr*, *Constantine Cooper*, and me, each  $\frac{1}{4}$  as per Articles of Partnership

2500 — —

DUBLIN, 12th January 1791.

Thomas Preston has put in Company with me, as follows, viz.

I have put in my Sugar which remained, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
17 Hhds. Barbadoes Sugar N <sup>t</sup> . 170½ C. at 24s per	204	12	00
12 C. Single refined Loaf D <sup>o</sup> . at 3l. 12s per	43	4	00
10 C. Double refined D <sup>o</sup> . at 5l. 5s.	52	10	00
	300	6	00
Said Preston puts in 5 puncheons Double refined Sugar N <sup>t</sup> . 40 C. at 5l. 5s. per	210	00	00
	510	06	00

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Of which each Partner's Share being	255	3	0
Said Preston makes up his Share in ready Money	45	3	0
	makes 300 6		

14th.

Thomas Preston delivers me, to sell for his Account and mine, each  $\frac{1}{8}$ , 12 Bags Hops N<sup>t</sup>. 42 C. at 5l. per C. which amounts to 210l. of which my  $\frac{1}{2}$  is

105

17th.

Received from Richard Pike, for 1 Tun Claret Sold him Account Thomas Preston and me, at

40

19th.

Accepted, to make good in Acc<sup>t</sup>. to Swift and Company, the Draft of Ben. Bewley, in their Favour, for my  $\frac{2}{3}$  of 240l Cost and Charges 200 Pieces Linen Cloth, bought and shipped by said Bewley, to London, for his Acc<sup>t</sup>. and mine.

160

## WASTE-BOOK. No. III.

149

DUBLIN, 23d January 1791.

£. s. d.

Shipped in the *Ann and Mary*, *Ambrose Sutton* Master for *Rochelle*, to the Address of *James White*, for Acc<sup>t</sup>. of *Thomas Preston* and me, each  $\frac{1}{2}$ ,

	l.	s.	d.
10 Hhds. Tallow N <sup>o</sup> . 5 Tun, bo <sup>t</sup> . from <i>William Ford</i> for ready Money, at 28l per Tun	140	00	00
Paid Duty and other Charges here	8	00	00
My Commission, at $2\frac{1}{2}$ per Cent, is	3	14	00

151 14 —

	l.	s.	d.
<i>Thomas Preston's</i> $\frac{1}{2}$ is	75	17	00
My $\frac{1}{2}$ is	75	17	00

151 14 00

26th.

Sold to *Richard Ruby*, at 3 Months, for Account Company 2, viz.

	l.	s.	d.
1 Hhd. Barbadoes Sugar N <sup>o</sup> . 9 C. 3 qrs. at 28s. per	13	13	00
1 Puncheon Double refined Sugar N <sup>o</sup> . 8 C. at 6l per C.	48	00	00
4 C. Single refined D <sup>o</sup> . at 4l. per	16	00	00

77 13 —

29th.

Received from *Augustine Clark*, for *John Morreau* of *Paris's* Bill on him 6th Instant, at Usance remitted me by *Lofthus* and Company on our Account of Exchange in Company, 3140 Livres Tournois, Exa. at  $12\frac{1}{2}$  per

200 — —

30th.

Received from Sundries this Month, per Cash-Book

285 3 —

Paid Sundries this Month, per Cash-Book

2783 — 8

1st February

Received from *Ben. Bewley*, for my  $\frac{2}{3}$  N<sup>o</sup>. Proceeds of Oranges, Lemons and Olives, in Company with said *Bewley*, amounting per Sales to 126l. my  $\frac{2}{3}$  thereof

84 — —



DUBLIN, 3d February, 1791.

— Taken to the Account of Company 2, the Remainder  
of *James Pearson's* Rum, viz.

18 Puncheons containing 1982 Gallons at 3s. 6d.  
per Gallon - - - - -

*Thomas Preston's* Half is - - - 173 8 6  
My Half is - - - - - 173 8 6

346 17 00

346 17 -

— Closed *James Pearson's* Account Rum, and sent him  
an Account Sales, viz.

Total of the Sales being - - - 390 9 00  
Charges (already posted) are - - - 220 00 00

170 9 00

My Commission on the Total Sales }  
at  $2\frac{1}{2}$  per Cent. } 9 15 2  
After Charges (not posted till now) 2 13 10

Neat Proceeds is - - - 12 9 00  
158 00 00

170 9 -

In Return of the N<sup>t</sup>. Proceeds, I have shipped in the  
*Fortune of Bristol*, *Adam Bray* Master, for *Barbadoes*,  
to the Address and Risk of said *Pearson* 170 Barrels  
Beef, (just bought)

Paid for them and Charges - - - 154 3 00  
My Commission at  $2\frac{1}{2}$  per Cent, is 3 17 00

158 00 00

## WASTE-BOOK No. III.

151

DUBLIN, 5th February 1791.

L. 1 s. d.

Shipped in the *Ann and Mary, Ambrose Sutton* Master,  
for *Nantz*, to the Address of *Abel Archer* there, to sell  
for account Co. 2

100 Tubs Butter, put in by Tho }  
mas Preston - - - - - } 130 00 00

*mas Preston*

2000 ft. Tanned Leather, just bo<sup>d</sup>. }  
of Charles Carleton, for his Note } 50 00 00  
of - - - - - }

of Charles Carleton, for his Note  
of - - - - -

of

Paid Duty and other Charges at	}	5 00 00
Shipping - - -		

## Shipping

*l. s. d.*

Thomas Preston's Half is	-	-	92	10	00
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My Half is	-	-	-	92	10	00
------------	---	---	---	----	----	----

185 00 00

185

6th.

Sold *David Denham*, for Account Co. 2, viz.

2 Bags Hops N<sup>t</sup>. 7C. at 6l. per

For which received his Draft on *Thomas Preston*, who has accepted it, to make good in Account - -

42

9th.

*Ben. Beasley* has furnished me with an Acc<sup>t</sup>. Sales of our Florence Wine and Oil, the N<sup>t</sup>. Proceeds amounting to 121*l*. for my  $\frac{2}{3}$  whereof, he has given me Credit in Account being

94

11th

Shipped on board the *Hopeful* Galley, George Quarrel  
Master, for *Cadiz*, the following, addressed *Edward*  
*Hall*, for Account Co. 2, viz.

*l. s. d.*

210 C. Hides bo <sup>t</sup> . for ready Money	182	4	6
--	-----	---	---

Paid Duty and Fees, £s.	-	-	17	15	6
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My Commission at $2\frac{1}{2}$ per Cent	-	5 00 00
--	---	---------

	<i>l.</i>	<i>s.</i>	<i>d.</i>
1870	10	10	10
1871	10	10	10
1872	10	10	10
1873	10	10	10
1874	10	10	10
1875	10	10	10
1876	10	10	10
1877	10	10	10
1878	10	10	10
1879	10	10	10
1880	10	10	10
1881	10	10	10
1882	10	10	10
1883	10	10	10
1884	10	10	10
1885	10	10	10
1886	10	10	10
1887	10	10	10
1888	10	10	10
1889	10	10	10
1890	10	10	10
1891	10	10	10
1892	10	10	10
1893	10	10	10
1894	10	10	10
1895	10	10	10
1896	10	10	10
1897	10	10	10
1898	10	10	10
1899	10	10	10
1900	10	10	10
1901	10	10	10
1902	10	10	10
1903	10	10	10
1904	10	10	10
1905	10	10	10
1906	10	10	10
1907	10	10	10
1908	10	10	10
1909	10	10	10
1910	10	10	10
1911	10	10	10
1912	10	10	10
1913	10	10	10
1914	10	10	10
1915	10	10	10
1916	10	10	10
1917	10	10	10
1918	10	10	10
1919	10	10	10
1920	10	10	10
1921	10	10	10
1922	10	10	10
1923	10	10	10
1924	10	10	10
1925	10	10	10
1926	10	10	10
1927	10	10	10
1928	10	10	10
1929	10	10	10
1930	10	10	10
1931	10	10	10
1932	10	10	10
1933	10	10	10
1934	10	10	10
1935	10	10	10
1936	10	10	10
1937	10	10	10
1938	10	10	10
1939	10	10	10
1940	10	10	10
1941	10	10	10
1942	10	10	10
1943	10	10	10
1944	10	10	10
1945	10	10	10
1946	10	10	10
1947	10	10	10
1948	10	10	10
1949	10	10	10
1950	10	10	10
1951	10	10	10
1952	10	10	10
1953	10	10	10
1954	10	10	10
1955	10	10	10
1956	10	10	10
1957	10	10	10
1958	10	10	10
1959	10	10	10
1960	10	10	10
1961	10	10	10
1962	10	10	10
1963	10	10	10
1964	10	10	10
1965	10	10	10
1966	10	10	10
1967	10	10	10
1968	10		

Received from *Thomas Preston*, for } 102 10 00  
his Half - - - - - }

## his Half

My Half	102	10	00
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205 00 09

205

DUBLIN, 14th February 1791.

Co. 4 Received per the *Mermaid*, *Richard Rich* Master, from *London*, 2 Chefts Green Tea and 3 D<sup>o</sup>. Bohea, each weighing N<sup>t</sup>. 200lb. consigned to me by *Lewis Lestock* to sell for his Account, *Abel Archer's* of *Nantz* and mine, each  $\frac{1}{3}$ , in Pursuance of an Agreement made, to trade in Partnership, and each to account for the rest as Occasion shall require :

The Cost and Charges amounting per Invoice, to 252*l.* Eng. my  $\frac{1}{3}$  is 84*l.* Exa. at 10 per Cent.

£. s. d.

92 8 -

15th.

Paid Duty, Freight, &c. on the aforesaid Tea -

60 - -

18th

+ Sold *Matthew Morden*, for Account Co. 2, viz,

	l.	s.	d.
2 Tun Claret 40 <i>l.</i> per Tun -	80	00	00
3 Bags Hops N <sup>t</sup> . 10 $\frac{1}{2}$ C. at 6 <i>l.</i> per C. }	63	00	00
1 Hhd Barbadoes Sugar N <sup>t</sup> . 10 C. }	14	7	00
1 qr. at 28 <i>s.</i> per - }	48	00	00
1 Puncheon Double refined D <sup>o</sup> . N <sup>t</sup> . }			
8C. at 6 <i>l.</i> per - }			

205 7 -

Received in Payment

	l.	s.	d.
Said <i>Morden's</i> Bill on <i>Thomas Pref-</i>			
<i>ton</i> , Half of which he has ac-	102	13	6
cepted in Account - }			
Cash, for the Remainder -	102	13	6
	205	7	0



DUBLIN, 21<sup>st</sup> February, 1791.

£. s. d.

Bought from *Edward Harvey* for Acc<sup>t</sup>. Co. 2, viz.

	l.	s.	d.
200 Barrels Beef at 17s. 6d. per	175	00	00

	l.	s.	d.
In Payment I have given him in } ready Money	73	8	8
My Bill on <i>Eben. Pike</i> , of <i>Cork</i> , for	14	1	4
D <sup>o</sup> . on <i>T. Preston</i> , for his Half	87	10	00
	175	00	00

Shipped said Beef in the *Rower*, *Thomas Trusty* Master, for *Rouen*, to the Address of *Peter Lacherre* there, to sell for Account said Company

	l.	s.	d.
The first Cost of the Beef is	175	00	00
Paid Duty and other Charges	12	00	00
My Commission at 2½ per Cent.	4	13	6

191 13 6

	l.	s.	d.
Said <i>Preston's</i> Half is	95	16	9
My Half is	95	16	9
	191	13	6

25<sup>th</sup>.Remitted *Loftus* and Company of *Paris*, on our Account of Exchange in Company, *John Connor's* Draft on *Peter Lamotte* to said *Loftus* and Company, for 2000 Livres Tournois, Exa. at 12½d. per Livre

- £. 102 1 8

For which delivered said *Connor*

	l.	s.	d.
1 Chest Green Tea, Acc <sup>t</sup> . Co. 4, } N <sup>o</sup> . 200 <sup>lb</sup> . at 7s. per lb.	70	00	00
Cash, paid him for Balance	32	1	8

102 1 8

D U B L I N, 27th February 1791.

+ Sold to <i>Anthony Armstrong</i> , for Acc <sup>t</sup> . Co. 2, viz.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
2 Tun Claret at 41 <i>l.</i> per Tun	-	82	00 00
4 Bags Hops N <sup>t</sup> . 14 <i>C.</i> at 6 <i>l.</i> per	-	84	00 00
2 Puncheons Rum containing 222 } Gallons at 4 <i>s.</i> per	-	44	8 00
1 Puncheon single refined Sugar N <sup>t</sup> . } 8 <i>C.</i> at 4 <i>l.</i> 4 <i>s.</i> per	-	33	12 00
2 Hhds. Barbadoes D <sup>a</sup> . N <sup>t</sup> . 20 <i>C.</i> at } 28 <i>s.</i> per <i>C.</i>	-	28	00 00
		272 00 00	

In payment he has delivered me 170 Score Linen Cloth at 32*s.* per Score.—Which Linen I have shipped on board the *Mermaid*, *Richard Rich* Master, for *London*, to the Address of *Lewis Lestock* there, to sell for Acc<sup>t</sup>. Co. 4.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The first Cost of the Linen Cloth is	272	00	00
Paid Charges till on Board	-	4	8 9½
My Commission at 2½ per Cent	-	6	18 2½

283

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Lewis Lestock's</i> ¼ is	-	94	9 0
<i>Abel Archer's</i> ¼ is	-	94	9 0
My ¼ is	-	94	9 0
		283 7 0	

28th.

+ Received from *Ben. Bewley* Sales of 65 Tubs Butter, shipped by him the 10th Ult<sup>o</sup>. on board the *William and Mary*, Captain *Tobin*, for *Rouen*, Neat Proceeds amounting to 2280 Livres, at 12*d.* per Livre 114*l.*, my ⅔ thereof

76

+ Received from Sundries this Month, per Cash-book

186 13 6

+ Paid Sundries this Month, per Cash Book - -

441 5 11½

## WASTE-BOOK No. III.

155

DUBLIN, 2nd March 1791.

£. s. d.

Received from *Swift and Company, Lewis Lestock* of *London's Dratt* on me their favour 26th Ultro. at sight, Value in Acc<sup>t</sup>. with them 155*l.* 2*s.* being said *Lestock's* reimburse for the following:

	l.	s.	d.
<i>Loftus and Co of Paris</i> on him, for our Account of Ex <sup>a</sup> in Co. favour <i>Adair and Jackson</i> , at sight, for 1000 $\Delta$ at 33 <i>d.</i> per Crown 137 <i>l.</i> 10 <i>s.</i> Eng. Exa. at 10 per Cent.	151	5	0

Cost of 205 <i>l.</i> Insured per the Royal Exchange Assurance Company, on Goods per the <i>Hopeful Galley</i> for <i>Cadiz</i> , Account Company 2, being 3 <i>l.</i> 10 <i>s.</i> Eng. Exchange at D <sup>o</sup> .	3	17	0
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155 2 —

4th.

Received from *William Ford*, for my Bill on *Loftus and Company*, for our Account of Exchange in Co. to said *Ford* at Usance 3552 Livres Tournois, Exa. at 12½*d.* per Livre

185 — —

5th.

Received from *Ben. Bewley*, Sales of our 200 Pieces Linen Cloth, shipped by D<sup>o</sup>. 19 Jan. last, for *London*, and an Invoice of Spice, received by him, in Return of N<sup>t</sup>. Proceeds; the Amount being 270*l.* Irish, of which my  $\frac{2}{3}$  is

180 — —

7th.

Received from *William Warren*, for *James White* of *Rochel's* Bill on him at sight, being for N<sup>t</sup>. Proceeds of 10 Hhds. Tallow, per the *Ann and Mary*, Acc<sup>t</sup>. Co. 2, amounting per Sales to 170*l.* viz.

	l.	s.	d.
Paid <i>Thomas Preston</i> his Half	85	0	0
My Half	85	0	0

170 — —



DUBLIN, 10th March, 1791.

£. s. d.

Bought of *William Ford*, for my own Account, 6  
Hhds. Tallow N<sup>o</sup>. 3 Tun at 28<sup>l</sup>. per

l. s. d.

84

Paid him in Part - - - 14 0 0

1 Chest Bohea Tea, Delivered him }  
N<sup>o</sup>. 200lb. belonging to Co. 4, } 70 0 0  
at 7s. per - - -

84 0 0

12th.

Received from *Ben. Bewley*, in full for my  $\frac{2}{3}$  N<sup>o</sup>.  
Proceeds of such Goods on our Account, as he has al-  
ready furnished the Sales of - - -

170

15th.

Received from *Edward Hall* of *Cadiz*, Invoice of  
Wares, shipped by him on board the *St. Jago* of said  
Place, *Diego Perez* Master, for *London*. and consigned to  
*Lewis Lestock* there, (according to my Orders) to sell  
for account Co. 2, the Cost and charges amounting  
to 1000 Dollars, at 4s. per Dollar - - -

200

l. s. d.

*Thomas Preston's* Half is - - - 100 0 0

My Half is - - - 100 0 0

200 0 0

18th.

Sold to *Ben. Bewley*, at 3 Months, for Account Com-  
pany 2, viz.

l. s. d.

2 Hhds. Claret at 11<sup>l</sup>. per - - - 22 0 0

1 Bag Hops N<sup>o</sup>. 3 $\frac{1}{2}$ C. at 6<sup>l</sup>. per - - - 21 0 0

1 Puncheon Rum containing 110 }  
Gallons, at 4s. per - - - } 22 0 0

65

20th.

Received from *Abel Archer* of *Nantz*, Sales of 100  
Tubs Butter and 200lb. Tanned Leather, per the *Ann*  
and *Mary*, Acc<sup>t</sup>. Co. 2, N<sup>o</sup>. Proceeds amounting to 4000  
Livres, at 12d. per Livre - - -

200

l. s. d.

*Thomas Preston's* Half - - - 100 0 0

My Half - - - 100 0 0

200 0 0

D U B L I N, 23d March, 1791.

Remitted *Loftus* and Company of *Paris*, on our Account of Exchange in Company, *Swift* and Co's Bill on said *Loftus* and Co. my favour, at *Ufa.* for 4000 Livres *Tournois*, Value in Account with said *Swift* and Co. at  $12\frac{1}{4}d.$  per Livre.

£.	s.	d.
204	3	4

26th.

Received from *Henry Harding*, in full for Principal and Half Year's Interest on his Bond, which I have delivered up

515	—	—
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28th.

Received from *Abel Archer* of *Nantz*, Invoice of 20 Pipes Brandy, Shipped by him on board the *Ann and Mary*, Captain *Ambrose Sutton*, for *London*, to the Address of *Lewis Lestock*, for Account and risque of Co. 4, amounting to 5760 Livres *Tournois*, my  $\frac{1}{3}$  thereof 1920 Livres, Exa.  $12\frac{1}{4}d.$  per Livre

98	—	—
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30th.

Shipped on board the *Bonadventure*, *Joseph Miller* Master, for *Nantz*, to the Address of *Abel Archer* of said Place, to sell for Acc<sup>t</sup>. Co. 4, viz.

	£.	s.	d.
8 Hhds. Tallow N <sup>o</sup> . 4 Tun, bo <sup>t</sup> . this } Day from <i>W. Ford</i> , for ready } Money, at 27 <sup>l</sup> 10s. per }	110	0	0
6 Hhds. D <sup>o</sup> . N <sup>o</sup> . 3 Tun, bought 10 } curr <sup>t</sup> . for my Account }	84	0	0
Paid Duty, and other Charges at } shipping }	12	0	0
My Commission, at $2\frac{1}{2}$ per Cent, is	5	3	0

211	3	—
-----	---	---

	£.	s.	d.
Said <i>Archer's</i> $\frac{1}{3}$ is	70	7	8
<i>Lewis Lestock's</i> $\frac{1}{3}$ is	70	7	8
My $\frac{1}{3}$ is	70	7	8

211	3	0
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31st.

Received from Sundries this Month, per Cash-Book

1040	—	—
------	---	---

Paid Sundries this Month, per Cash-Book

221	—	—
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DUBLIN, 2d. April, 1791.

	£.	s.	d.
Sold <i>John Johnson</i> , Acc <sup>t</sup> . Co. 4			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
1 Chest Green Tea, N <sup>t</sup> . 200lb. at 7s. per	70	00	00
1 D <sup>o</sup> . Bohea, N <sup>t</sup> . 200lb, at 7s. 3d. per	72	10	00
For which received from said <i>Johnson</i>			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
His Note payable 1st May	50	0	0
D <sup>o</sup> . - - - 1st June	50	0	0
D <sup>o</sup> . - - - 1st July	42	10	0
	142	10	0
4th.			
Received from <i>Abel Archer</i> of <i>Nantz</i> , Invoice of 30 Bales Paper, and 10 Tun Anjou White wine, shipped by him on the <i>Catharine</i> of <i>Dublin</i> , Captain <i>William Butler</i> , for Acc <sup>t</sup> . Co. 2, amounting to 4000 Livres Tournois, at 12d. per Livre			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Thomas Preston's</i> Half	100	0	0
My Half	100	0	0
	200	0	0
Paid Duty and Freight, &c. on 30 Bales Paper, and 10 Tun Anjou White-wine, received per the <i>Catharine</i> , from <i>Nantz</i> Acc <sup>t</sup> . Co. 2			
7th.			
Received from <i>Peter Lacherre</i> of <i>Rouen</i> , Sales of 200 Barrels Beef, per the <i>Rover</i> Galley, Captain <i>Truffy</i> , Acc <sup>t</sup> . Co. 2, N <sup>t</sup> . Proceeds amounting to 4400 Livres Tournois, Exa <sup>t</sup> at 12d. per			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Thomas Preston's</i> Half	110	0	0
My Half	110	0	0
	220	0	0
Received from <i>Peter Lacherre</i> of <i>Rouen</i> , Invoice of 20 Hhds. Burgundy Wine, Shipped by him on the <i>Rover</i> Galley, Captain <i>Truffy</i> , Acc <sup>t</sup> . Co. 2, amounting to 5000 Livres Tournois, Exa <sup>t</sup> at 12d. per Livre			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Thomas Preston's</i> Half	125	0	0
My Half	125	0	0
	250	0	0
Paid Duty and Freight, &c. on the above Wine			
	85		



## WASTE-BOOK No. III.

159

DUBLIN 10th April, 1791.

£. s. d.

Received from *Ben. Bewley*, Sales of our Spice, received the 5th Ult<sup>o</sup>. from *London*, the Neat Proceeds amounting to 300*l*. of which my  $\frac{2}{3}$  is

	l.	s.	d.	
Received in Part	-	100	0	0
The Remainder pay <sup>a</sup> . on Demand	-	100	0	0
	200	0	0	

200

13th.

Sold to *Christopher Kingston*, for Account Co. 4, viz.

1 Chest Bohea Tea N<sup>o</sup>. 200*lb*. at 7*s*. 6*d*. per *lb*.

	l.	s.	d.	
Received in paym <sup>t</sup> . said <i>Kingston</i> 's draft } on <i>Digby and Co.</i> payable 1 May for }	70	0	0	
Cash, for Balance	-	5	0	0
	75	0	0	

75

14th.

Closed the Account Tea in Co. 4, and sent each Partner an Account Sales, viz.

	l.	s.	d.
The Total of the Sales being	-	357	10
	l.	s.	d.
The Charges (already post- ed) are	60	0	0
My Commission, at $2\frac{1}{2}$ per Cent. is	8	18	9
After Charges (not posted till now)	11	3	
	69	10	0

The N<sup>o</sup>. Proceeds is

	l.	s.	d.
Commission and Charges (not posted)	9	10	0
<i>Lewis Lestock</i> , <i>London</i> , his $\frac{1}{3}$ N <sup>o</sup> Proceeds	96	0	0
<i>Abel Archer</i> , <i>Nantz</i> , his $\frac{1}{3}$	96	0	0

	l.	s.	d.
My $\frac{2}{3}$ is	96	0	0
My $\frac{1}{3}$ of the first Cost	92	8	0

My  $\frac{1}{3}$  of N<sup>o</sup>. Gain

	l.	s.	d.
	3	12	0

205

2

DUBLIN, 16th April, 1791.

Delivered *Swift* and Co. my Draft on *Benjamin Bewley* at sight their favour, being for Balance due to me for N<sup>t</sup>. Proceeds of *Spice*, on our Acc<sup>t</sup>. Value in Acc<sup>t</sup>. with said *Swift* and Co. - -

L. s. d.

100 - -

19th.

Received from *Lewis Lestock* of *London*, Sales of 170 Score Linen, per the *Mermaid* Captain *Rich*, Acc<sup>t</sup>. Co. 4, Neat Proceeds amounting to 291*l*. *English*, my  $\frac{1}{3}$  97*l*. Ex<sup>a</sup>. at 10 $\frac{1}{2}$  per Cent. - - £107 6 1 $\frac{1}{2}$

Also Sales of 20 Pipes Brandy, consigned to him by *Abel Archer* of *Nantz*, per the *Ann* and *Mary*, Acc<sup>t</sup>. said Co. Neat Proceeds amounting to 303*l*. *Eng*. my  $\frac{1}{3}$  101*l*. Ex<sup>a</sup>. at D<sup>o</sup>, - -

111 14 7 $\frac{1}{2}$ 

219 - -

22d.

Received per the *Hopeful* Galley, *George Quarrel* Master, from *Edward Hall*, *Cadiz* Sales of 210*C*. Hides, shipped 11th *Feb*. in said Ship to said *Hall*; for Account Co. 2, the N<sup>t</sup>. Proceeds amounting to 1150 Pieces  $\frac{3}{4}$ , at 4*s*. per Dollar - - - -

			<i>l</i> .	<i>s</i> .	<i>d</i> .
Thomas Preston's Half is	-	-	115	0	0
My Half is	-	-	115	0	0
			230	0	0

Also, in Part Return 40 Pipes *Bencarlo* Red Wine shipped on Board said Vessel, at 23 $\frac{1}{2}$  Pcs.  $\frac{3}{4}$  per Pipe, is 940 Pcs.  $\frac{3}{4}$ , which at D<sup>o</sup>. Ex<sup>a</sup>. is - - -

188 - -

			<i>l</i> .	<i>s</i> .	<i>d</i> .
Thomas Preston's Half is	-	-	94	0	0
My Half is	-	-	94	0	0
			188	0	0

Paid Freight, Duty and other Charges on the above Wine - - - -

300 - -

DUBLIN, 24th April, 1791.

£. s. d.

*Ben. Bewley* has furnished an Acc<sup>t</sup>. Tea, which he received from *Michael Clancy* of London,  $\frac{1}{3}$  for Acc<sup>t</sup>. said *Bewley*, and  $\frac{2}{3}$  for mine; the Cost and Charges, in London, amounting to 270*l*. Eng. my  $\frac{2}{3}$  is 180*l*. at 10 $\frac{1}{2}$  per Cent, is Irish - £198 18 0

In Return thereof, I have (at said *Bewley's* Request) drawn on *Lewis Lestock*, London, Favour said *Clancy*, a Bill of 270*l*. English, to be carried by said *Lestock* to my Account, Value in Account with said *Bewley*, Exa. at D<sup>o</sup>. - - - - -

298 7 —

27 th.  
Sold *Richard Homan*, for Acc<sup>t</sup>. Co. 2, viz.

	l.	s.	d.
2 Hhds. Burgundy Wine at 24 <i>l</i> . per	48	0	0
2 Tun Claret at 46 <i>l</i> . per	92	0	0

140 — —

Received in Payment,

	l.	s.	d.
Said <i>Homan</i> on <i>Digby</i> and Co. pay- } able 1 May, for - - - - }	80	0	0
Cash, for Balance - - - - }	60	0	0
	140	0	0

29th.

Received from *Thomas Hall*, the two following Bills, viz.

	l.	s.	d.
<i>Edward Hall</i> Cadiz, on me to } said <i>Hall</i> of Dublin, for Balance } of our Acc <sup>t</sup> . Co. 2, 790 Dol- } lars, Ex <sup>t</sup> . at 4 <i>s</i> . per Dollar } D <sup>o</sup> . on me to D <sup>o</sup> . for Balance of } his Account - - - - }	158	0	0
	133	6	11 $\frac{1}{2}$

291 6 11 $\frac{1}{2}$ 

For which delivered said *Hall*, the three following Notes, allowing him Disc<sup>t</sup>. at 6 per Cent, viz.

	l.	s.	d.
<i>John Johnson's</i> Note, payable 1 May 50 <i>l</i> .	50	0	0
D <sup>o</sup> . - - - - - 1 June 50 <i>l</i>	49	14	9
Do. - - - - - 1 July 42 <i>l</i> . 10 <i>s</i>	42	1	2 $\frac{1}{2}$
My Draft on <i>Thomas Preston</i> for Balance	149	11	0 $\frac{1}{4}$
	291	6	11 $\frac{3}{4}$



DUBLIN 30th April, 1791.

	£.	s.	d.
Received from Sundries this Month, <i>per</i> Cash-Book	165	—	—
Paid Sundries this Month, <i>per</i> Cash-Book	585	11	3
1st May.			
Received from <i>Digby</i> and Co. in Payment of the following Bills, formerly accepted, <i>viz.</i>			
	l.	s.	d.
The First, received the 13th Ult <sup>o</sup> . } from <i>Christopher Kingston</i> , for	70	0	0
The Second, received from <i>Richard Homan</i> - } - - - - -	80	0	0
	150	—	—
3d.			
Received from <i>Richard Ruby</i> , in full for Sugar in Co. 2, sold him the 26th January	77	13	—
6th.			
Received from <i>Abel Archer</i> of Nantz, Sales of 14 Hhds. Tallow, shipped 30th March, for Acc <sup>t</sup> . Co. 4. each $\frac{1}{3}$ , the N <sup>t</sup> . Proceeds amounting to 4500 Livres Tournois, my $\frac{1}{3}$ is 1500 Livres Tourn. Ex <sup>a</sup> , at $12\frac{1}{2}$ per	78	2	6
Received <i>per</i> the <i>Bonadventnre</i> , <i>Joseph Millar</i> Master from D <sup>o</sup> . <i>Archer</i> , 30 Pieces Narrow Modes, containing 2580 Aanes, to sell for Acc <sup>t</sup> . Co. 4, the Cost and Charges there, being 4200 Liv. Tourn. of which my $\frac{1}{3}$ is 1400 Liv. Tourn. at $12\frac{1}{2}$ d. per, is	72	18	4
7th.			
Paid Duty and other Charges on said Modes	12	—	—
10th.			
Received from <i>Lewis Lestock</i> of London, the two following Invoices of Wares shipped in the <i>George</i> of London, Captain <i>Evans</i> Master, for Nantz. to the Address of <i>Abel Archer</i> of said Place, <i>viz.</i>			
20 Tun Lead, for Account Co. 2, the Cost, &c. brings 180l. English,			
	l.	s.	d.
Of which my $\frac{1}{2}$ is 90l. English, at } 10 $\frac{1}{2}$ per Cent, is - }	99	9	0
<i>Thomas Preston's</i> Half is - - -	99	9	0
	198	18	—
Another of 40 Pieces Serge, for Acc <sup>t</sup> . Co. 4, the Cost being 246l. English, of which my $\frac{1}{3}$ is 82l. Ex <sup>a</sup> . at D <sup>o</sup> .	90	12	—

## WASTE-BOOK No. III.

163

DUBLIN 14th May, 1791

£. s. d.

Received from *John Archer* of *Kilkenny*, for the following sold him,

	l.	s.	d.
1 Puncheon Rum, in Co. 2, containing 110 Gallons, at 4s per	22	0	0
1 Hhd Burgundy Wine in D <sup>o</sup> . Co. at	24	0	0
1 Hhd. Barbadoes Sugar N <sup>o</sup> . 10 C. at 28s. per in D <sup>o</sup> . Co.	14	0	0
5 Pieces Mode, in Co. 4, containing 430 Aunes at 2s. per	43	0	0

103

18th.

Received certain Advice, that the *George* of *London*, Capt. *Evans* is lost, in her Way from *London* to *Nantz*; my Loss thereby is, viz.

	l.	s.	d.
$\frac{1}{2}$ of 20 Tun Lead, shipped for Co. 2,	99	9	0
$\frac{1}{3}$ of 40 Pcs. Serge, shipped for Co. 4,	90	12	2

190

1 2

21st.

Received from *Abel Archer* of *Nantz*, an Invoice of 20 small Pieces Brocade, q<sup>t</sup>. 50 Aunes, shipped in the *Sainwell*, *Thomas Johnson* Master for *London*; to the Address of *Lewis Lestock*, to sell for Acc<sup>t</sup>. Co. 4, the Cost, &c. being 3600 Liv. Tourn. my  $\frac{1}{3}$  is 1200 Liv. Tourn, at 12 $\frac{1}{2}$ d. per, is

61

5

Also, by the same Post, received from said *Lestock*, Sales of said Brocade, N<sup>o</sup>. Proceeds amounting to 189l. English, of which my  $\frac{1}{3}$  is 63l. English at 10 $\frac{3}{8}$  per Cent.

69

10

8 $\frac{1}{4}$ 

23d.

Sold to *John Bird*, at 6 Months, 14 Pieces Narrow Modes, of Co. 4, containing 860 Aunes at 2s. 2d. per

93

3

4

28th.

Received from *John Bird*, for the Narrow Modes, of Co. 4, sold him Yesterday, at 6 Months, with Liberty to discount the Debt when he thought proper,

	l.	s.	d.
Disc <sup>t</sup> . allowed him for 6 Mo. at 6 per C.	2	15	10
Cash for Balance	90	7	6

93

3

4

Remitted *Lofstus* and Co of *Paris*, on our Acc<sup>t</sup>. of Ex<sup>ts</sup>. in Co. *Thomas Preston*'s Bill on *Peter Lamote*, to said *Lofstus* and Co. at *Usa*. for 4000 Livres Tournois Value in Acc<sup>t</sup>, with said *Preston*, at 12 $\frac{1}{2}$ d. per

204

3

4

M 2

D U B L I N, 30th May 1791.

Taken to the Acc<sup>t</sup>. of Co. 2, each Half, the Remainder of the Modes in Co. 4, viz.

15 Pieces containing 1290 Aunes, at 2s. per			
	<i>l.</i>	<i>s.</i>	<i>d.</i>
Thomas Preston's Half is	64	10	0
My Half is	64	10	0
	129	0	0

£. s. d.

129

31 ft.

Closed the Acc<sup>t</sup>. of Narrow Modes, in Co. 4. each  $\frac{1}{2}$  and sent each Partner an Acc<sup>t</sup>. Sales, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
My Commission at $2\frac{1}{2}$ per Cent. on } 265 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> the Total Sales, }	6	12	7
After-Charges (not posted till now)		14	11
Lewis Lestock's $\frac{1}{3}$ of N <sup>t</sup> . Proceeds } (243 <i>l.</i> ) is - - - }	81	0	0
Abel Archer's $\frac{1}{3}$ of the same - - -	81	0	0
My $\frac{1}{3}$ of the N <sup>t</sup> . Gain is - - -	8	1	8

177 9

Received from Sundries this Month per Cash-Book

421

Paid Sundries this Month, per Cash-Book

12 14

1st. June

Remitted Lewis Lestock of London, his Acc<sup>t</sup>. Co. 2 George Usher's Bill on Michael Clancy, my Favour, at Us<sup>s</sup>. 113*l.* 2*s.* 5 $\frac{1}{2}$ *d.* Eng at  $10\frac{1}{2}$  per Cent, is Irish 125*l.* for which delivered said Usher, my Bill on Loftus and Co. of Paris, on our Acc<sup>t</sup>. of Ex<sup>s</sup>. in Co. his Favour, at Us<sup>s</sup>. 2400 Liv. Tourn. at  $12\frac{1}{2}$ *d.* per Livre

125

4th.

Settled Account with Joseph Millar Master of the Ship Bonadventure, and received from him my Share of the Balance of his Account of Freight, and disbursements, since December last

45



## WASTE-BOOK. No. III.

165

DUBLIN, 7th June, 1791.

£. s. d.

Furnished *Peter Lacherre* of *Rouen*, Abstract of his Acc<sup>t</sup>. Balance due to me thereon, being 188*l*. 15*s*. 7*d*. closed by the following,

	l.	s.	d.
Balance due to said <i>Lacherre</i> , Acc <sup>t</sup> . }			
Co. 2. 600 Livres, at 12 <i>d</i> per }	30	0	0
Remitted <i>Lewis Lestock</i> of <i>London</i> , }			
my Acc <sup>t</sup> . my Bill on himself at }			
sight, Acc <sup>t</sup> . said <i>Lacherre</i> , pur-	158	15	7
suant to his Letter of 31 <sup>st</sup> . Ult <sup>o</sup> .			
143 <i>l</i> . 13 <i>s</i> . 10 <i>d</i> . Eng. Exchange }			
at 10½ per Cent - - - }			

188 15 7

10th.

Received from *Anthony Archer* and Co. my proportion of Profit and part Stock in said Co. having admitted *Daniel Davis* as Partner, and our Capital to remain as at first 10000*l*. viz.

	l.	s.	d.
1/4 of 400 <i>l</i> . the N <sup>t</sup> . Gain by Trade	100	0	0
1/4 of 2000 <i>l</i> . paid in by said <i>Davis</i>	500	0	0

600

11th.

Received from *Ben Bewley*, for Balance of his Acc<sup>t</sup>. per Abstract furnished him this day, 164*l*. 9*s*. viz.

	l.	s.	d.
3 Chests Green Tea, and 3 D <sup>o</sup> . }			
Bohea, 1/3 his Acc <sup>t</sup> . and 2/3 mine, }	102	0	0
delivered me by said <i>Bewley</i> , }			
Am <sup>t</sup> . 306 <i>l</i> . his 1/3 being - - }			
Cash, for the Remainder - - - }	62	9	0

164 9

Debit Tea to Adventure in Co. with *Ben. Bewley* 306*l*. for 3 Chests Green and 3 Do. Bohea, belonging to said *Bewley* and me, taken out of his hands on my proper Acc<sup>t</sup>. N<sup>t</sup>. 200*th*. Valued to - - -

306

14th.

*David Denham* Master of the Ship *Providence*, has brought in his Accounts of Freights, Wages, Disbursements, &c. by the Balance thereof there appears due to him 60*l*. my 1/2 whereof I have paid him, being

30

DUBLIN, 18th June, 1791.

£ s. d.

Furnished *Lewis Lestock* of *London*, Abstract of his Acc<sup>t</sup>. Balance to me thereon, being 212*l.* 15*s.* 10<sup>1</sup>/<sub>4</sub>*d.* cloied by the following Articles, pursuant to his Letter of the 12th Instant, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Balance due to him on Acc <sup>t</sup> Co.			
2, 66 <i>l.</i> 17 <i>s.</i> 6 <sup>3</sup> / <sub>4</sub> <i>d.</i> Eng, Exa. at	74	4	8 <sup>1</sup> / <sub>2</sub>
11 per Cent.			
Ordered me to Debit him in my			
Acc <sup>t</sup> . 124 <i>l.</i> 16 <i>s.</i> 6 <sup>1</sup> / <sub>2</sub> <i>d.</i> Eng and to	138	11	1 <sup>1</sup> / <sub>2</sub>
credit him for the same in his			
Acc <sup>t</sup> . Exa at 11 per Cent			

21st

212 15 10

Remitted *Abel Archer* of *Nantz*, my Bill on *Loftus* and Co. of *Paris*, on our Acc<sup>t</sup>. of Exa. in Co. at *Ufa*. his Favour. 3774 Liv. 3 sols. 6 den. Tourn. at 12<sup>1</sup>/<sub>4</sub>*d.* per Livre, for Balance of the following,

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Due to said <i>Archer</i> on his Acc <sup>t</sup> . 754	38	9	10 <sup>1</sup> / <sub>4</sub>
Liv. 3 sols. 6 den. at 12 <sup>1</sup> / <sub>4</sub> <i>d.</i> per			
Due to D <sup>o</sup> . on my Acc <sup>t</sup> . 3020	154	2	11
Livres, at D <sup>o</sup> .			

23d.

192 12 3

Received from *Richard Ruby*, for the following sold him :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
6 Hhds Claret Co. 2, at 45 <i>l.</i> per Tun	67	10	0
2 Bags Hops N <sup>t</sup> . 7 <i>C.</i> in D <sup>o</sup> . Co. at	42	0	0
6 <i>l.</i> per C.			

26th.

109 10

Furnished *Loftus* and Co. of *Paris*, Abstract of our Acc<sup>t</sup>. of Exa. in Co. Balance due to me thereon, carried to the Debit of their Acc<sup>t</sup>. being 1933 Livres, 16 sols. 6 den, Exa. at 12<sup>1</sup>/<sub>2</sub>*d.* per

100 14 5

Debit *Loftus* and Co. our Acc<sup>t</sup>. of Ex<sup>a</sup>. in Co. to Sundries 16*l.* 13*s.* 10<sup>3</sup>/<sub>4</sub>*d.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
To said <i>Loftus</i> and Co. their Acc <sup>t</sup> .	8	6	11 <sup>1</sup> / <sub>2</sub>
for their <sup>1</sup> / <sub>2</sub> N <sup>t</sup> . Profit on the Ex <sup>a</sup> .			
To Profit and Loss for my <sup>1</sup> / <sub>2</sub> of D <sup>o</sup> .	8	6	11 <sup>1</sup> / <sub>4</sub>

16 13 10

DUBLIN, 28th June, 1791.

Divided between *Thomas Preston* and me, the Remainder of our Rum;

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Said <i>Preston</i> has carried home 7 } Puncheons containing 740 Gallons at 3 <i>s.</i> 9 <i>d.</i> per is - }	138	15	0
I have taken to my Acct. 7 Do. } q <sup>t</sup> . 730 Galls. at 3 <i>s.</i> 9 <i>d.</i> per }	136	17	6

*l.* *s.* *d.*

275 12 6

Leakage on the whole Cargo 70 Gallons.

30th.

Closed such Accounts with Co. 2, as are already finished, Claret, Hops and Rum in D<sup>o</sup>. Company

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The Total of the Sales amounting to	999	10	6

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Thomas Preston's</i> Half is - - -	499	15	3
My Half of the N <sup>t</sup> . Gain is - - -	77	6	9

577 2 —

The following Articles to be carried at once to said *Preston's* Account proper, and to Profit and Loss, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
My Commission on 723 <i>l.</i> 18 <i>s.</i> [the total of the Sales of the Claret, Hops and 4 Punchs. Rum in Co. 2] at 2½ per Cent }	18	1	11½
Due to me, for Cellarage of D <sup>o</sup> . Wares - - - }	15	0	0
Petty Charges paid on Do. (too troublesome to be divided on each particular Account) }	2	0	0
Lost by Exchange on the Account of <i>Lewis Lestock</i> for Company 2 - - - }	6	8	¼

35 8 7½

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Thomas Preston's</i> Half is - - -	17	14	3¾
My Half is - - -	17	14	3¾
	35	8	7½



DUBLIN, 30th June 1791.

£. s. d.

Laid out these 6 Months, *per* Book of Charges,  
*viz.*

Ware-House Rents, and other	}	25	0	0
Charges of Merchandize -				
House Rent, and House Expences		90	0	0
Pocket Expences and Apparel - -		40	0	0

155

Received from Sundries this Month *per* Cash-Book

816 19

Paid Sundries this Month, *per* Cash-Book -

187

End of the *Third* WASTE-BOOK.

JOURNAL

## J O U R N A L

No. III.

DUBLIN, 1<sup>st</sup>, January 1791.

		£.	s.	d.
SUNDRIES Dr. to STOCK - -		5766	4	8½
For the Total of my Effects active, viz.				
		l.	s.	d.
1	Cash, remaining in my Hands per } Leger B. - - - - - }	875	12	00½
	Received from my Father } this Day - - - - - }	2000	00	00
1	Claret, for 4 Tun 2 Hhds worth -	135	00	00
1	Wares from Leghorn, for 50 Ch. Wine, } 50 D <sup>o</sup> . Oil, on the Dr. Side - }	205	00	00
2	Sugar, for 10 Tun Barbadoes 14 C. } Single refined, 14 C. Double D <sup>o</sup> . } on the Dr. Side - - - - - }	349	00	00
2	Bills and Notes, for Charles Carleton's } Note, paya. 1 Feb. for 50l. discount- } ed at 6 per Cent - - - - - }	49	10	00
	John Clark's payable 10 } Inst <sup>t</sup> . for 30l. discounted at D <sup>o</sup> . }	29	14	7
2	Bonds, for Henry Harding's at Inter- } est since 25 September - - - - }	500	00	00
2	Ship Bonadventure, for ¼ of her worth	300	00	00
3	Ship Providence, for ½ of her worth -	275	00	00
3	Swift and Co. for Balance due to me } per Leger B - - - - - }	336	10	00
3	Lewis Lestock of London, his Acc <sup>t</sup> . for } Balance due to me per Leger B. }	224	19	2½
3	Peter Lacherre, of Rouen, his Acc <sup>t</sup> . for } Balance due to me per Leger B. }	188	15	7
3	Eben. Pike of Cork, his Acct. for Ba- } lance thereof - - - - - }	14	1	4
3	James Pearson, Barbadoes, his Ac- } count Rum for the Dr. Side of D <sup>o</sup> . } Acc <sup>t</sup> . 2200 Gallons - - - - }	220	00	00
4	Benjamin Bewley due me, per B - -	63	2	00
		5766	4	8½

DUBLIN, 1<sup>st</sup> January, 1791.

. 1	Stock Dr. to Sundries - -	£420 5 11½	£. s. d.
	For the Total of my Debts passive, viz.		
			<i>l. s. d.</i>
. 4	To Abel Archer, Nantz, his Acc <sup>t</sup> . for } Balance due to him - -	26 6 6½	
. 4	To Loftus and Co. Paris, their Acc <sup>t</sup> . for } Balance due to them - - - -	28 15 5	
. 4	To Edward Hall, Cadiz, his Acc <sup>t</sup> . for } Balance due to him - - - -	133 6 11½	
. 1	To Wares from Leghorn for the Total of the Sales of the Cr. Side, which is 24 Chests Florence Wine, 17 D <sup>o</sup> . Oil - - - - -	110 9 00	
. 2	To Sugar, for the total of the Sales of the Cr. Side, which is 29½ Cwt. Bar- badoes, 2 Cwt. Single refined, and 4 Cwt. Double D <sup>o</sup> . - - - -	77 16 00	
. 3	To James Pearson his Account Rum, for the Total of the Cr. Side, which is 218 Gallons - - - - -	43 12 00	
		420 5 11½	
	2d.		
. 5	Adventure in Company with Ben Bewley, Dr. to Ben Bewley - - - -	£76 0 0	
. 4	Having agreed to trade together with said Bewley ⅓ for his Account, and ⅔ for mine, the Affairs to be under his Management and Care; He has bought for our Account, a Cargo of Oranges, Lemons and Olives, just arrived from Cadiz, the whole Cost and Charges thereof, as per his Account, is 114 <i>l.</i> my ⅓ is - - - -		76 - -
	4th.		
. 5	Loftus and Company of Paris, our Account of Ex- change in Co. Dr. to Cash - -	£125 0 0	
. 1	For William Warren's Bill of 2500 Liv. Tourn. on Peter Lamotte, payable at 3 Days Sight, to their Order, Value paid to said Warren, at 12 <i>d.</i> per Livre (remitted in Pursuance of a mutual Agreement, between them and me, to carry on an Account of Exchange in Company, with equal Gain and Loss;		125



## JOURNAL No. III.

171

DUBLIN, 5th January 1791.

£ s. d.

Sundries Dr. to Wares from *Leghorn*, £128 12 0Delivered to *Ben. Bewley* to sell  $\frac{1}{3}$  for his Acc<sup>t</sup>. and  
 $\frac{2}{3}$  for mine, the Remainder of said Wares, viz.

	l.	s.	d.
26 Chefts Florence Wine at 38s. per	-	49	8 00
33 D <sup>o</sup> . Florence Oil at 48s. per	-	79	4 00

128 12 —

.4 *Ben Bewley*, for his  $\frac{1}{3}$  - - 42 17 4.5 Adv. in Co. with *Ben Bewley*, for my  $\frac{2}{3}$  85 14 8

.1 128 12 0

7th.

.5 Claret in Co. with *T. Preston* Dr. to Claret £144 0 0.1 He and I enter into Partnership, our Concerns to be  
equal, and the Affairs to be managed by me: We  
have put in as follows, viz.I take to the Acc<sup>t</sup>. of D<sup>o</sup>. and me the Remainder  
of my Claret, viz. 4 Tun 2 Hhd. at 32l. per Tun

	l.	s.	d.
Said <i>Preston</i> puts in as much, at the	}	144	00 00
same Rate - - -			

144 —

10th.

.5 Adventure in Company with *Benjamin Bewley*. Dr.  
to Sundries - - - £70 0 0.4 For my  $\frac{2}{3}$  Cost and Charges of 65 Tubs Butter, Ship-  
ped by him on board the *William and Mary*, *Tho-*  
*mas Tobin* Master, for *Rouen*, on our Acc<sup>t</sup>. and  
Risque, amounting per Invoice to 105l. and for my  
 $\frac{1}{3}$  thereof, delivered said *Bewley* the following,

	l.	s.	d.
.2 To Bills and Notes, for <i>John Clark's</i> }	}	30	00 00
Note, my Favour due this day -			
.4 To <i>Ben. Bewley</i> , for my Receipt to him in }	}	29	19 4
full for Bala. due to me on his Acc <sup>t</sup> .			
.1 To Cash, paid the Remainder -		10	00 8

70 —

11th.

.6 Adv. in Co. with *Anthony Arthur*, *Ben. Butler*, and  
*Constantine Cooper*, Dr to Cash - £2500 0 0.1 Paid my  $\frac{1}{4}$  of 10,000l. being the joint Stock in said  
Company as per Articles of Partnership -

2500 —

DUBLIN, 12th January 1791.

	Sundries Dr. Sugar	-	-	£300 6 0	
	For the remainder of my Sugar put in Company with <i>Thomas Preston</i> , viz.				
				<i>l. s. d.</i>	
	17 Hhds. Barbadoes Sugar N <sup>t</sup> .	}	204	12	00
	170½ C. at 24s. per				
	12 C. Single refined Loaf D <sup>o</sup> . at	}	43	4	00
	3½ l. 12s. per				
	10 C. Double refined D <sup>o</sup> . at 5½ l. 5s.		52	10	00
			300	6	00
	With 40 C. Double refined Loaf do.	}	210	00	00
	at 5½ l. 5s. per C. put in by said <i>Preston</i>				
			510	06	00
			<i>l. s. d.</i>		
.6	Sugar in Co. 2, for my Half	-	255	3	0
.1	Cash, received from said <i>Preston</i> , to	}	45	3	0
	make up his Share				
.2					
	14th.				
.6	Hops in Co. 2, Dr. to <i>Thomas Preston</i>		£105 0 0		
.7	For my ½ of 12 Bags which he has delivered me, to sell for his Account and mine, N <sup>t</sup> . 42 C. at 5½ l. per C. amounts to 210 l.				
	17th.				
.1	Cash Dr. to Claret in Co. 2	-	£40 0 0		
.5	Received from <i>Richard Pike</i> , for 1 Tun, Account <i>Thomas Preston</i> and me, at	-	-	-	
	19th.				
.5	Adventure in Company with <i>Ben. Bewley</i> Dr. to <i>Swift</i> and Company	-	£160 0 0		
.3	Accepted, to make good in Acc <sup>t</sup> . to said <i>Swift</i> and Company, the Draft of said <i>Bewley</i> , in their Fav for my ¾ of 240 l. Cost and Charges of 200 Pieces Linen Cloth, bought and shipped by said <i>Bewley</i> , to London, for his Acc <sup>t</sup> . and mine.	-	-	-	

£. s. d.

300 6 -

105 - -

40 - -

160 - -

## JOURNAL No. LI.

173

DUBLIN, 23d January 1791

£. s. d.

Sundries Dr. to Sundries		£151 14 0		
For 10 Hhds. Tallow bo <sup>t</sup> . and Shipped in the <i>Ann</i> and <i>Mary</i> , <i>Ambrose Sutton</i> Master for <i>Rochelle</i> , to Address of <i>James White</i> , for Acc <sup>t</sup> . of <i>Thomas Preston</i> and me, each $\frac{1}{2}$ ,				
			l. s. d.	
7	Said <i>Preston</i> for his Half	- -	75 17 00	
7	Voyage to <i>Rochelle</i> , in Co. 2, per the } above Ship, for my Half - }		75 17 00	
			151 14 00	
			l. s. d.	
1	To Cash, paid <i>W. Ford</i> for said Tallow } N <sup>o</sup> . 5 Tun, at 28l per Tun - }		140 00 00	
	Duty and other Charges -		8 00 00	
8	To Commission, for my Provision at $2\frac{1}{2}$ per C.		3 14 00	
			151 14 -	
	26th.			
7	<i>Richard Ruby</i> Dr, to Sugar Co. 2	-	£77 13 00	
6	Sold him the following, at 3 Months,			
			l. s. d.	
	1 Hhd. Barbadoes Sugar N <sup>o</sup> . 9 C. }		13 13 00	
	3 qrs. at 28s. per - }			
	1 Puncheon Double refined Sugar }		48 00 00	
	N <sup>o</sup> . 8 C. at 6l per C. - }			
	4 C. Single refined D <sup>o</sup> . at 4l. per -		16 00 00	
			77 13 -	
	29th.			
1	Cash Dr. to <i>Loftus</i> and Co. of <i>Paris</i> our Acc <sup>t</sup> . of			
5	Exchange in Company - -		£200 0 0	
	Received from <i>Augustine Clark</i> , for <i>John Morreau's</i> Bill on him 6th Instant, at Ufa. remitted me by said <i>Loftus</i> and Co 3140 Livres Tournois, Exa. at $12\frac{1}{2}$ per L.			200 - -
	30th.			
1	Cash, Dr. to Sundries - -		£285 3 0	
	Received this Month, per Cash-Book - -		285 3 -	
	Sundries Dr. to Cash - -		£2783 0 8	
1	Paid this Month, per Cash-Book - - -		2783 - 8	



DUBLIN, 1st February, 1791.

- 1 Cash Dr. to Adv. in Co. with Ben. Bewley, £84 0 0
- 5 Received from him for my  $\frac{2}{3}$  N<sup>t</sup>. Proceeds of Oranges, Lemons and Olives, amounting per Sales to

£. s. d.

84 — —

3rd.  
Sundries Dr. to Jas. Pearson his Acct. Rum, £346 17 0

- |   |                               |   | l.  | s. | d. |
|---|-------------------------------|---|-----|----|----|
| 7 | Thomas Preston for his Half   | - | 173 | 8  | 6  |
| 8 | Rum in Company 2, for my Half | - | 173 | 8  | 6  |
| 3 |                               |   | 346 | 17 | 00 |

Being the Remainder of said Pearson's Rum, viz.

18 Puncheons q<sup>t</sup> 1982 Gallons at 3s. 6d. per Gall.

346 17 —

- 3 James Pearson his Account Rum Dr. to Sundries  
- - - - - £170 9 0

Having closed said Account and sent him an Account Sales, viz.

- |  |                              |   | l.  | s. | d. |
|--|------------------------------|---|-----|----|----|
|  | Total of the Sales being     | - | 390 | 9  | 00 |
|  | Charges (already posted) are | - | 220 | 00 | 00 |
|  | Closing of the Account       |   | 170 | 9  | 00 |

- |   |  |   | l.  | s. | d. |
|---|--|---|-----|----|----|
| 8 | To Commission, for my Provision on the   | } | 9   | 15 | 2  |
|   | Total Sales, at $2\frac{1}{2}$ per Cent. |   |     |    |    |
| 1 | To Cash, for After Charges (not posted   | } | 2   | 13 | 10 |
|   | till now)                                |   |     |    |    |
| 1 | To Do. for Cost of 170 Barrels Beef,     | } | 154 | 3  | 00 |
|   | and Charges                              |   |     |    |    |
| 8 | To Commission, for my provision thereon  |   | 3   | 17 | 00 |

170 9 —

In Return of the N<sup>t</sup>. Proceeds, of the Rum I have shipped said Beef, in the *Fortune of Bristol*, Adam Bray Master, for Barbadoes, to the Address and Risk of said Pearson

DUBLIN, 5th February 1791.

£. s. d.

Sundries Dr. to Sundries - £185 0 0

For the following, shipped in the *Ann and Mary*, *Ambrose Sutton* Master, for *Nantz*, to the Address of *Abel Archer* there, to sell for account Co. 2

l. s. d.

7 *Thomas Preston* for his Half - - 92 10 00  
 8 Voy. to *Nantz*, per said Ship, for my Half 92 10 00

185 00 00

7 *Thomas Preston*, for 100 Tubs Butter, } 130 00 00  
 put in by him - - - }

2 To Bills and Notes, for *Charles Carleton's*, Note, paid him for 2000 lb. } 50 00 00  
 Tanned Leather, just bo. - - }

1 To Cash, Paid Duty, &c. at Shipping 5 00 00

185

6th.

7 *Thomas Preston* Dr. to Hops in Co. 2, - £42 0 0

6 For 2 Bags sold *Dav. Denham*, N<sup>t</sup>. 7C. at 6l. per for which he has given me a Draft on said *Preston*, who has accepted it, to make good in Account -

42

9th.

4 *Ben. Bewley* Dr. to Adv. in Co. with him £94 0 0

5 He having furnished me with an Acc<sup>t</sup>. Sales of our Florence Wine and Oil, the N<sup>t</sup>. Proceeds amounting to 141l. for my  $\frac{2}{3}$  whereof, he has given me Credit in Account, being - - -

94

11th

Sundries Dr. to Sundries - £205 0 0

For amount Invoice of the following Goods, shipped on board the *Hopeful Galley*, *George Quarrel* Master, for *Cadiz*, addressed *Edward Hall*, for Account and Risque of Co. 2, viz.

l. s. d.

1 Cash received from *Thomas Preston*, for } 102 10 00  
 his Half - - - }

8 Voy. to *Cadiz*, per said Ship, for my Half 102 10 00

205 00 00

1 To Cash, for 210 C. Hides amounting to 182 4 6

1 To D<sup>o</sup>. Paid Duty and Fees, of Entry, &c. 17 15 6

8 To Commission Acc<sup>t</sup>. for my Commission } 5 00 00  
 at 2½ per Cent - - - }

205

DUBLIN, 14th February 1791.

£. s. d.

.9 Tea in Company 4, Dr. to *Lewis Lestock, London.*  
 — my Account - - - £92 8 0

.9 Having received *per the Mermaid, Richard Rich* Master, from *London*, 2 Chests Green Tea and 3 D<sup>o</sup>. Bohea, each weighing N<sup>t</sup>. 200lb. consigned to me by said *Lestock*, to sell for his Account, *Abel Archer's* of *Nantz* and mine, each  $\frac{1}{3}$ , in Pursuance of an Agreement made, to trade in Partnership, each to be equally concerned, and to account for the rest, as Occasion shall require :

The Cost and Charges amounting *per Invoice*, to 252*l. Eng.* my  $\frac{1}{3}$  is 84*l.* Exa. at 10 *per Cent.*

92 8 -

15th.  
 .9 Tea in Company 4 Dr. to Cash - £60 0 0

.1 Paid Duty and Freight, &c. of 2 Chests Green Tea and 3 D<sup>o</sup>. Bohea, *per the Mermaid* from *London*

60 -

18th  
 Sundries Dr. to Sundries in Co. 2 - £205 7 0

For the following, sold *Matthew Morden*,

l. s. d.

.7 *Thomas Preston*, for said *Morden's* Bill on }  
 him, accepted to make good in } 102 13 6  
 Account, for one Half - - - }

.1 Cash, for the Remainder - - - 102 13 6

205 7 0

l. s. d.

.5 To Claret, for 2 Tun at 40*l.* *per Tun* - 80 00 00

.6 To Hops, for 3 Bags N<sup>t</sup>. 10 $\frac{1}{2}$ C. at 6*l.* }  
*per C.* - - - } 63 00 00

.6 To Sugar, for 1 Hhd Barbadoes N<sup>t</sup>. }  
 10C. 1*qr.* at 28*s.* *per* - - - } 14 7 00

1 Puncheon Double refined D<sup>o</sup>. }  
 N<sup>t</sup>. 8C. at 6*l.* *per* - - - } 48 00 00

205 7 -



## JOURNAL No. III.

177

DUBLIN, 21<sup>st</sup> February, 1791.

£. s. d.

Sundries Dr. to Sundries - £191 13 6

For 200 Barrels Beef bought from *Edward Harvey* for  
Acc<sup>t</sup>. Co. 2, at 17s. 6d. per Barrel which I have  
shipped in the *Rover*, *Thomas Trusty* Master, for  
*Rouen*, to the Address of *Peter Lacherre* to sell  
for Account of said Company, is 175<sup>l</sup>,

	l.	s.	d.
<i>Thomas Preston</i> for his Half -	95	16	9
Voyage to <i>Rouen</i> , per said Ship, in Co. } 2, for my Half -	95	16	9
	191	13	6

	l.	s.	d.
To Cash, paid in part to said <i>Harvey</i> -	73	8	8
To <i>Eben. Pike</i> , <i>Cork</i> , his Account for my } Bill on him -	14	1	4
To <i>Thomas Preston</i> , for my Bill on him } for his Half Cost said Beef -	87	10	00
	175	00	00

	l.	s.	d.
To Cash, paid Duty and other Charges	12	00	00
To Commission, for my Provision, at 2½ } per Cent. -	4	13	6
	191	13	6

25<sup>th</sup>.  
*Loftus* and Company of *Paris*, our Account of Exa.  
in Company Dr. to Sundries - £102 1 8

For *John Connor's* Draft on *Peter Lamotte* to said  
*Loftus* and Co. remitted them 2000 Livres. Tour-  
nois, Exchange at 12¼d. per Livre

	l.	s.	d.
To Tea, in Co. 4, for 1 Chest Green } Tea delivered said <i>Connor</i> N. 200 lb. } at 7s. per lb. -	70	00	00
To Cash, paid him for Balance -	32	1	8
	102	1	8

N

DUBLIN, 27th February 1791,

£. s.

Sundries Dr. to Sundries - - £283 7 0

For 170 Score Linen Cloth bought of *Anthony Armstrong*, at 32s. per Score; which I have shipped on board the *Mermaid*, *Richard Rich* Master, for London, to Address of *Lewis Lestock*, to sell for Acc<sup>t</sup>. Co. 4, 272l.

	l.	s.	d.
. 3 <i>Lewis Lestock's</i> , London, his Acc <sup>t</sup> . for his $\frac{3}{4}$	94	9	0
. 4 <i>Abel Archer's</i> , Nantz, his Acc <sup>t</sup> . for his $\frac{1}{4}$	94	9	0
. 9 Voyage to London, per said Ship, for my $\frac{1}{4}$	94	9	0
	283	7	0

	l.	s.	d.
. 5 To Claret in Co. 2, for 2 Tun at 41l. } per Tun, sold said <i>Armstrong</i> - - }	82	00	00
. 6 To Hops in d <sup>o</sup> . for 4 Bags N <sup>t</sup> . 14 C. at } 6l. per - - }	84	00	00
. 8 To Rum in d <sup>o</sup> . for 2 Puncheons con- } taining 222 Gallons at 4s. per - - }	44	8	00
. 6 To Sugar in do. for 1 Puncheon single } refined N <sup>t</sup> . 8 C. at 4l. 4s. per - }	33	12	00
2 Hhds. barbadoes N <sup>t</sup> . } 20 C at 28s. per - }	28	00	00
	272	00	00
. 1 To Cash, for Charges till on Board - -	4	8	9 $\frac{1}{2}$
. 8 To Commission, for my Provision, at 2 $\frac{1}{2}$ } per Cent - - }	6	18	2 $\frac{1}{2}$
	283	7	-

28th.

. 4 *Ben. Bewley* Dr. to Adventure in Company with  
said *Bewley* - - - £76 0 0

. 5 For my  $\frac{3}{4}$  N<sup>t</sup>. Proceeds of 65 Tubs Butter, shipped by him the 10th Ult<sup>o</sup>. on the *William and Mary*, Cap<sup>t</sup>. *Tobin*, for *Rouen*, amounting per Sales to 2280 Livres, Ex<sup>a</sup>. at 12d. per Livre 14l. my  $\frac{3}{4}$  thereof - 76 - -

. 1 Cash Dr. to Sundries - - - £186 13 6

Received this Month, per Cash-book - - 186 13 6

. 1 Sundries Dr. to Cash - - - £441 5 11 $\frac{1}{2}$

Paid this Month, per Cash Book - - - 441 5 11 $\frac{1}{2}$

# JOURNAL No. III.

179

DUBLIN, 2nd March 1791.

£. s. d.

Sundries Dr. to *Swift* and Co. - 155 2 0

For *Lewis Lestock* of *London's* Draft on me to said *Swift* and Co. 26th *Ultr.* at sight, Value in Acc<sup>t</sup> with them for the same, being said *Lestock's* reimburse for the following, viz.

l. s. d.

5 *Lofius* and Co of *Paris* our Account of Ex<sup>a</sup> in Company, for theirs on him to *Adair* and *Jackson*, at sight, for 1000  $\Delta$  at 33d. per  $\Delta$  137l. 10s. *Englsh* Exchange at 10 per Cent. } 151 5 0

7 *Thomas Preston* for his  $\frac{1}{2}$  cost of 205l. insured on Hides, per the *Hopeful* Galley for *Cadiz*, 1l. 15s. *Englsh*, Exchange at 10 per Cent } 1 18 6

8 Voyage to *Cadiz* per said Ship, for my  $\frac{1}{2}$  Cost of said insurance at 1l. 15s. } 1 18 6  
3 *Eng.* Exchange at D<sup>o</sup>. - - -

155 2 -

4th

1 Cash Dr. to *Lofius* and Co. of *Paris*, our Account of Exchange in Co. - - - 185 0 0

5 For my Bill on them to *William Ford*, at Ufance for 3552 *Livres Tournois*, Exa. at 12 $\frac{1}{2}$ d. per *Livre* 185 - -

5th.

5 Adventure in Company with *Ben. Bewley*, Dr. to Adventure in Company with D<sup>o</sup>. - 180 0 0

5 Having received from him, Sales of our 200 Pieces Linen Cloth, shipped by D<sup>o</sup>. 19 *Jan.* last, for *London*, and an Invoice of Spice, received by him, in Return of the N<sup>o</sup>. Proceeds; the Amount of each being 270l. *Irish*, my  $\frac{1}{3}$  is - - - 180 - -

N<sup>o</sup> 2



DUBLIN, 7th March, 1791.

.1	Cash Dr, to Sundries	-	-	-	l. 170 0 0	
	Received from <i>William Warren</i> . for <i>James White</i> of <i>Rochelle's</i> Bill on him at sight, being said <i>White's</i> Remittance for the N <sup>t</sup> . Proceeds of 10 Hhds. Tallow, per the <i>Ann</i> and <i>Mary</i> , Acc <sup>t</sup> . Co. 2, amounting per Sales to					170 - -
					l. s. d.	
.1	To Cash, Paid <i>Thomas Preston</i> for his Half	85	0	0		
.7	To Voyage to <i>Rochelle</i> , per the <i>Ann</i> and <i>Mary</i> , in Co. 2, for my Half	85	0	0		
					170 0 0	
	10th.					
.10	General Acc <sup>t</sup> . of Wares Dr. to Sundries	l. 84	0	0		
	For 6 Hhds. Tallow, bought of <i>William Ford</i> , for my Account, N <sup>t</sup> . 3 Tun at 28l, per, viz.					
					l. s. d.	
.1	To Cash paid in Part	14	0	0		
.9	To Tea, in Co. 4, for 1 Chest Bohea	70	0	0		
	N <sup>t</sup> . 200lb. delivered him, at 7s. per lb.					84 - -
	12th.					
.1	Cash, Dr. to <i>Ben. Bewley</i> ,	-	-	-	l. 170 0 0	
.4	Received from him in full for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of such Goods on our Account, as he has already furnished me the Sales thereof					170 - -
	15th.					
	Sundries Dr. to <i>Edward Hall</i> , <i>Cadiz</i> , for Co. 2, our Account	-	-	-	l. 200 0 0	
	Having received from him an Invoice of Wares, shipped by him, on board the <i>S<sup>t</sup>. Jago, Diego Perez</i> Master, for <i>London</i> , and consigned to <i>Lewis Lestock</i> (per my Orders) to sell for Account Co. 2, the Cost and Charges amounting to 1000 Dollars, at 4s. per Dollar					200 - -
					l. s. d.	
.7	<i>Thomas Preston</i> for his Half	100	0	0		
.10	Voy. to <i>London</i> per said Ship, for my Half	100	0	0		
.10					200 0 0	

## JOURNAL No. III.

181

DUBLIN, 18th March, 1791.

£. s. d.

Ben. Beasley, Dr. to Sundries in Co. 2, 165 0 0

Sold him at 3 Months, viz.

l. s. d.

To Claret for 2 Hhds. at 11l per - 22 0 0

To Hops, for 1 Bag N<sup>t</sup>. 3½C. at 6l per - 21 0 0To Rum, for 1 Punch. q<sup>t</sup>. 110 Gals. at 4s per 22 0 0

20th.

65

Abel Archer of Nantz, for Company 2, our Acc<sup>t</sup>.

Dr. to Sundries - - - 1,200 0 0

For N<sup>t</sup>. Proceeds of 100 Tubs Butter and 200lb.  
Tanned Leather, per the Ann and Mary, Account  
said Company, amounting per Sales to 4000 Livres,  
at 12d. per Livre - - - - -

200

l. s. d.

To Thomas Preston, for his Half - 100 0 0

To Voy. to Nantz, per said ship for my ½ 100 0 0

200 0 0

23rd.

Loftus and Company of Paris, on our Account of Ex<sup>a</sup>.  
in Co. Dr. to Swift and Company, - 1,204 3 4

For the latter's Bill on the former my favour, at  
Ufa. remitted them for 4000 Livres Tournois,  
Value in Account with said Swift and Co. at  
12½d. per Livre. - - - - -

204

3

4

26th.

Cash, Dr. to Bonds - - - 1,515 0 0

Received from Henry Harding, in full for Principal  
and Half Year's Interest, due to me by his Bond,  
which I have delivered up - - - - -

515

28th.

Voyage from Nantz to London, per the Ann and  
Mary, in Co. 4, Dr. to Abel Archer my Acc<sup>t</sup>. 1,98 0 0

For my ½ Cost and Charges of 20 Pipes Brandy, Ship-  
ped by him on said Ship, to the Address of Lewis  
Lestock, for Account and risque of Co. 4, amounting  
per Invoice to 5760 Livres, my ½ thereof 1920 Livres,  
Tournois, Exa. at 12½d. per Livre - - - - -

98

DUBLIN, 30th March, 1791.

			£.	s.	d.
	Sundries Dr. to Sundries	- -	£211	3	0
	For the following shipped on board the <i>Bonadventure</i> , <i>Joseph Miller</i> Master, for <i>Nantz</i> , to the Address of <i>Abel Archer</i> , to sell for Acc <sup>t</sup> . Co. 4, viz.				
			l.	s.	d.
.4	Said <i>Archer</i> , his Account, for his $\frac{1}{3}$	-	70	7	8
.3	<i>Lewis Lestock</i> London, his Acc <sup>t</sup> . for his $\frac{1}{3}$	-	70	7	8
.11	Voyage to <i>Nantz</i> , per <i>Bonadventure</i> , in	}	70	7	8
-	Company 4, for my $\frac{1}{3}$				
			211	3	0
			l.	s.	d.
.1	To Cash, paid <i>Will. Ford</i> , for 8 Hhds.	}	110	0	0
	Tallow N <sup>t</sup> . 4 Tun, bought this Day				
	at 27 <sup>l</sup> . 10s. per Tun	-			
.10	To Gen. Acc <sup>t</sup> . Wares, for 6 Hhds. D <sup>o</sup> .	}	84	0	0
	N <sup>t</sup> . 3 Tun, bot. 10 curr <sup>t</sup> . for my Acc <sup>t</sup> .				
.1	To Cash, for Duty, and other Charges	}	12	0	0
	at shipping				
.8	To Commission,, for my Provision, at	}	5	3	0
	2 $\frac{1}{2}$ per Cent,				
			211	3	-
		31st.			
.1	Cash, Dr. to Sundries	- -	£1040	0	0
	Received this Month, per Cash-Book	- -			1040
			£221	0	0
.1	Sundries Dr. to Cash,	- -			
	Paid this Month, per Cash-Book	- -			221
		2nd April			
.2	Bills and Notes Dr. to Tea in Co. 4,		£142	10	0
.9	For the following sold <i>John Johnson</i> , for which received the undermentioned				
			l.	s.	d.
1	Chest Green Tea, N <sup>t</sup> . 200lb. at 7s. per		70	00	00
1	D <sup>o</sup> . Bohea, ——— 200lb, at 7s. 3d. per		72	10	00
			142	10	-
			l.	s.	d.
	Said <i>Johnson's</i> Note payable 1st May		50	0	0
	D <sup>o</sup> . - - - - 1st June		50	0	0
	D <sup>o</sup> . - - - - 1st July		42	10	0
			142	10	0



DUBLIN, 4th April, 1791.

£. s. d.

Sundries Dr. to *Abel Archer* of *Nantz*, for Co. 2,  
our Account - - - £200 0 0

For Cost and Charges of 30 Bales Paper, and 10 Tun  
Anjou White-wine, shipped by him on the *Catha-  
rine* of *Dublin*. Captain *Butler*, for Acc<sup>t</sup>. Co. 2,  
amounting *per Invoice* to 4000 Livres, at 12d. *per*  
Livre - - - 200 - -

l. s. d.

•7 *Thomas Preston*, for his Half - 100 0 0

•11 Wares from *Nantz*, in said Co. for my  $\frac{1}{2}$  100 0 0

•10 - - - 200 0 0

•11 Wares from *Nantz*, in Co. 2, Dr. to Cash, £200 0 0

•1 Paid Duty and Freight, and other Charges on Do. - 200 - -

7th.

•11 *Peter Lacherre* of *Rouen*, for Company 2, our  
Acc<sup>t</sup>. Dr. to Sundries - - - £220 0 0

For N<sup>t</sup>. Proceeds of 200 Barrels Beef, *per* the *Rover*  
Galley Captain *Trusty* Acc<sup>t</sup>. said Co. amounting *per*  
Sales to 4400 Livres, Exchange at 12d. *per*  
Livre - - - 220 - -

l. s. d.

•2 To *Thomas Preston* for his Half - 110 0 0

•9 To Voyage to *Rouen*, *per* the *Rover*, for  
my Half - - - { 110 0 0

220 0 0

Sundries Dr. to *Peter Lacherre* of *Rouen*, for Co. 2,  
our Account - - - £250 0 0

For Cost and Charges of 20 Hhds. Burgundy Wine,  
shipped by him on the *Rover* Galley, Captain  
*Trusty*, Account Company 2, amounting *per In-  
voice* to 5000 Livres *Tournois*, Exchange at 12d.  
*per Livre* - - - 250 - -

l. s. d.

•7 *Thomas Preston*, for his Half - 125 0 0

•11 Burgundy Wine in Co. 2, for my Half 125 0 0

•11 - - - 250 0 0

DUBLIN, 7th April, 1791.

DUBLIN, 7th April, 1791.		£.	s.	d.
11	Burgundy Wine in Co. 2, Dr. to Cash	1.85	0	0
1	Paid Duty and other Charges, on Do.	-	-	-
<hr/> 10th. <hr/>				
	Sund. Dr. to Adv. in Co. with Ben. Bewley,	1.200	0	0
	Received from him an Account Sales of our Spice, received the 5th Ult <sup>o</sup> . from London, the Neat Pro- ceeds amounting to 300 <i>l</i> . of which my $\frac{1}{3}$ is	-	-	-
		200	-	-
		£.	s.	d.
1	Cash received in Part	100	0	0
4	Ben. Bewley for the rem. pay <sup>d</sup> . on Demand	100	0	0
5		200	0	0
<hr/> 13th. <hr/>				
	Sundries Dr. to Tea in Company 4,	1.75	0	0
	For 1 Chest Bohea sold to Christopher Kingston, Neat 200 <i>lb</i> . at 7 <i>s</i> . 6 <i>d</i> . per <i>lb</i> .	-	-	-
		75	-	-
		£.	s.	d.
2	Bill and Notes, received an accepted Bill } on Digby and Co. payab. 1 May for }	70	0	0
1	Cash, for the Remainder	5	0	0
9		75	0	0
<hr/> 14th. <hr/>				
	Tea in Co. 4, Dr. to Sundries	1.205	2	0
9	Closed the Account of said Tea, and sent each Part- ner an Account Sales,	-	-	-
		£.	s.	d.
8	To Commission, for my Provision on } 357 <i>l</i> . 10 <i>s</i> . the Total Sales at 2½ per C. }	8	18	9
1	To Cash, for After Charges (not posted } till now) }	11	3	-
3	Lewis Lestock, London, his Account for } his ¼ of the N <sup>t</sup> Proceeds }	96	0	0
4	To Abel Archer, Nantz, his Acc <sup>t</sup> . for ¼ do.	96	0	0
13	To Profit and Loss, for my ¼ N <sup>t</sup> . Gain	3	12	0
		205	2	0

DUBLIN, 16th April, 1791.

£. s. d.

3	Swift and Co. Dr. to Ben. Bewley	1.100 0 0		
4	For my Draft on him at sight their favour, being for Balance due to me by said Bewley for N <sup>t</sup> . Proceeds of Spice, on our Acc <sup>t</sup> . Value in Acc <sup>t</sup> . with said Swift and Co.	- - -	100	-
	19th.			
9	Lewis Lestock of London, my Account Dr. to Sundries	1.219 0 9		
		l. s. d.		
9	To Voyage to London, per the Mermaid, in Co. 4, for N <sup>t</sup> . Proceeds of 170 Score Linen Cloth, amounting per Sales to 291l. English, my $\frac{1}{3}$ 97l. Ex <sup>t</sup> . at 10 $\frac{1}{2}$ per Cent.	107 6 1 $\frac{1}{2}$		
10	To Voyage from Nantz to London, per Ann and Mary, in Co. 4, for N <sup>t</sup> . Proceeds of 20 Pipes Brandy, consigned him by Abel Archer amounting per Sales to 303l. Eng. my $\frac{1}{3}$ 101l. Exa. at 10 $\frac{1}{2}$ per Cent	111 14 7 $\frac{1}{2}$		
	22d.		219	9
10	Edward Hall, Cadiz for Company 2, our Account Dr. to Sundries	1.230 0 0		
	Received per the Hopeful Galley, George Quarrel Master, from him Sales of 210C. Hides, shipped 11th Feb. in said Ship, to Address of said Hall, for Account Company 2, the N <sup>t</sup> . Proceeds amounting to 1150 Pieces $\frac{3}{8}$ , at 4s. per is	- - -	230	-
		l. s. d.		
7	To Thomas Preston for his Half	115 0 0		
8	To Voyage to Cadiz, per the Hopeful, in Company 2, for my Half	115 0 0		
	Sundries Dr. to Edward Hall, Cadiz, for Co. 2, our Account	1.188 0 0		
	For 40 Pipes Bencarlo Red Wine, in Part Return shipped on Board said Vessel, for Account said Co. at 23 $\frac{1}{2}$ Pcs. $\frac{3}{8}$ per Pipe, is 950 Pcs. $\frac{3}{8}$ , Exa. at D <sup>o</sup> .	- - -	188	-
		l. s. d.		
7	To Thomas Preston for his Half	94 0 0		
11	Bencarlo Red Wine, in Co. 2, for my Half	94 0 0		
10		188 0 0		



DUBLIN, 22nd April, 1791.

.11 Bencarlo Red Wine, in Company 2, Dr. to Cash  
 - - - - - l 300 0 0

Paid Freight, Duty and other Charges on D<sup>o</sup>.

Sundries Dr. to *Lewis Lestock, London*, my Account  
 - - - - - l. 298 7 0

*Ben. Bewley* having furnished an Acc<sup>t</sup>. Tea, which he received from *Michael Clancy* of *London*,  $\frac{1}{3}$  for Acc<sup>t</sup>. said *Bewley*, and  $\frac{2}{3}$  for mine; the Cost and Charges, there, amounting to 270l. *Eng.* my  $\frac{2}{3}$  is 180l. at  $10\frac{1}{2}$  per Cent, is - l. 198 18 0

In Return, I have (at said *Bewley's* Request) drawn on *Lewis Lestock, London*, Favour said *Clancy*, a Bill of 270l. *English*, to be carried by said *Lestock* to my Account, Value in Account with said *Bewley*, Exchange at D<sup>o</sup>. - - - - -

.4 *Benjamin Bewley*, for his  $\frac{1}{3}$  - - - - - l. 99 9 0  
 .5 Adventure in Company with said } 198 18 0  
 - *Bewley*, for my  $\frac{2}{3}$  - - - - - }  
 .9 - - - - - 298 7 0

27 th. - - - - -  
 Sundries Dr. to Sundries in Co. 2, l. 140 0 0

For the following received from *Richard Homan*, for which delivered him as under,

.2 Bills and Notes, for *Richard Homan* on } l. 80 0 0  
 - *Digby and Co.* payable 1 May, - }  
 .1 Cash, received for Balance - - - 60 0 0  
 - - - - - 140 0 0  
 .11 To Burgundy Wine for 2 Hhds. at 24l. per 48 0 0  
 .5 To Claret for 2 Tun at 46l. per - 92 0 0  
 - - - - - 140 0 0

DUBLIN 29th April, 1791.

£. s. d.

Sundries Dr. to Sundries - l. 291 6 11 $\frac{3}{4}$ For the two following Bills, received from *Thomas Hall*, for which delivered him as under,

l. s. d.

10	<i>Edward Hall Cadiz</i> , for Co. 2, our	}	158	0	0
	Acc <sup>t</sup> . for his Bill on me to <i>Thos. Hall</i>				
	of <i>Dublin</i> , for Balance due to him,				
	790 Dollars. at 4s. per Dollar - -				
4	D <sup>o</sup> . his Acc <sup>t</sup> for D <sup>o</sup> . on me to said	}	133	6	11 $\frac{3}{4}$
	<i>Hall</i> , for Balance due to him thereon				
			291	6	11 $\frac{3}{4}$

2 To Bills and Notes, for

l. s. d.

	<i>John Johnson's Note</i> , payable 1 May 50l.	50	0	0	
	D <sup>o</sup> . 1 June 50l. deducting Discount - -	49	14	9	
	D <sup>o</sup> . 1 July 42l. 10s. deducting D <sup>o</sup> . - -	42	1	2 $\frac{1}{2}$	
7	To <i>Thomas Preston</i> for my Draft on him	}	149	11	0 $\frac{1}{4}$
	to <i>Thomas Hall</i> , for Balance -				

291 6 11 $\frac{3}{4}$ 

1 Cash, Dr. to Sundries 30th. - l. 165 0 0

Received this Month, per Cash-Book - - 165 - -

1 Sundries Dr. to Cash, - - - l. 585 11 3

1 Paid this Month, per Cash-Book - - - 585 11 3

1 Cash Dr. to Bills and Notes 1st May. - l. 150 0 0

2 Received from *Digby* and Co. in Payment of the following Bills, formerly accepted,

l. s. d.

	The First, received the 13th Ult <sup>o</sup> .	}	70	0	0
	from <i>Christopher Kingston</i> , for				
	The Second, received from <i>Rick</i>	}	80	0	0
	and <i>Homon</i> for -				

150 - -

DUBLIN, 3d May, 1791.

.1	Cash Dr. to Richard Ruby	- - -	1.77 13 0	
.7	Received from him in full for Sugar in Co. 2, sold him the 26th January last	- - -	-	77 13 -
	6th.			
.10	Abel Archer of Nantz, my Account Dr. to Voyage			
.10	to Nantz, per the Bonadventure, in Co. 4,		1.78 2 6	
.11	Received from him Sales of 14 Hhds. Tallow, shipped 30th March, for Acc <sup>t</sup> . said Co. each $\frac{1}{2}$ , the N <sup>t</sup> Proceeds amounting to 4500 Livres Tournois, my $\frac{1}{3}$ is 1500 Livres Tourn. Ex <sup>t</sup> . at $12\frac{1}{2}$ per	- - -	-	78 2 6
.12	Narrow Modes in Company 4, Dr. to Abel Archer			
.10	Nantz, my Acc <sup>t</sup> .	- - -	1.72 18 4	
	Having received per the Bonadventure, Joseph Millar Master, from said Archer, 30 Pieces narrow Modes, containing 2580 Aunes, to sell for Acc <sup>t</sup> . Co. 4, the Cost and Charges there, being 4200 Liv. Tourn. my $\frac{1}{3}$ is 1400 Liv. Tourn. at $12\frac{1}{2}$ d. per, is	- - -	-	72 18 4
.12	7th.			
.1	Narrow Modes in Co. 4, Dr. to Cash	-	1.12 0 0	
.1	Paid Duty and other Charges on said Modes	-	-	12 - -
	10th.			
	Sundries Dr. to Lewis Lestock of London, for Co. 2 our Account	- - -	1.198 18 0	
	Received from him an Invoice of 20 Tun Lead, shipped for Account said Co. on Board the George, of London, Captain Evans Master, for Nantz, to the Address of Abel Archer, the Cost, &c. being 180l. English, at $10\frac{1}{2}$ per Cent	- - -	-	198 18 -
			l. s. d.	
.12	Voy. to Nantz in Co. 2, per said Ship, for } my $\frac{1}{2}$ thereof 90l. English, at $10\frac{1}{2}$ per }		99 9 0	
.7	Thomas Preston for his Half	- - -	99 9 0	
.9			198 18 0	
.12	Voyage to Nantz, per the George Co. 4. Dr. to			
.1	Lewis Lestock my Account	-	1.90 12 2	
.9	Received from him Invoice of 40 Pieces Serge, shipped on board the said Ship to the Address of Abel Archer there to sell for Acc <sup>t</sup> . Co. 4, the Cost being 246l. English, of which my $\frac{1}{3}$ is 82l. at $10\frac{1}{2}$ per Cent is	- - -	-	90 12 4



## JOURNAL No. III.

190

DUBLIN 14th May, 1791

£. s. d.

Cash Dr. to Sundries - - - 1.103 0 0

Received from John Archer of Kilkenny, for the following sold him, viz.

l. s. d.

To Rum, in Co. 2. for 1 Puncheon containing 110 Gallons, at 4s per - } 22 0 0

To Burgundy Wine in said Co. for 1 Hhd. 24 0 0

To Sugar in said Co. for 1 Hhd. Barbadoes, N<sup>o</sup>. 10 C. at 28s. per - } 14 0 0

To Narrow Modes in Co. 4, for 5 Pieces containing 430 Aunes at 2s. per - } 43 0 0

103

18th.

Profit and Loss Dr. to Sundries - - - 1.190 1 2

Received certain Advice, that the George of London, Capt. Evans is lost, in her Way from London to Nantz; my Loss thereby is, viz.

l. s. d.

To Voyage to Nantz, per said Ship Co. 2, } 99 9 0  
for my  $\frac{1}{2}$  of 20 Tun Lead, - - - }To Voyage to D<sup>o</sup>. per Do. in Co. 4, for } 90 12 2  
my  $\frac{1}{3}$  of 40 Pcs. Serge - - - }

190

1 2

21st.

Lewis Lestock, London, my Account Dr. to Sundries - - - 1.69 10 8 $\frac{1}{4}$ 

Having received from Abel Archer of Nantz, an Invoice of 20 small Pieces Brocade, containing 50 Aunes, shipped in the Sairwell, Tho. Johnson Master, for London; to the Address of Lewis Lestock, to sell for Acc<sup>t</sup>. Co. 4. the Cost, &c. being 3600 Livres Tourn. my  $\frac{1}{3}$  is 1200 Livres Tournois, at 12 $\frac{1}{4}$ d. per, is 61l. 5s.

Received also, by the same Post, from said Lestock, Sales of said Brocade, the N<sup>t</sup>. Proceeds amounting to 189l. English, my  $\frac{1}{3}$  being 63l. English at 10 $\frac{1}{2}$ d. is

69 10 8 $\frac{1}{4}$ 

l. s. d.

To Abel Archer, Nantz, my Account for } 61 5 0  
my  $\frac{1}{3}$  first Cost - - - }To Profit and Loss, for my  $\frac{1}{3}$  N<sup>t</sup>. Gain - 8 5 8 $\frac{1}{4}$ 69 10 8 $\frac{1}{4}$

D U B L I N, 23d May 1791.

L. s. d.

.12 *John Bird*, Dr. to Narrow Modes in Company 4.  
 - - - - - 193 3 4

.12 Sold him at 6 Months, 14 Pieces d<sup>o</sup>. containing 860  
 Aunes at 2s. 2d. per - - - 93 3 4

28th.  
 Sundries Dr. to *John Bird*, - 193 3 4

Received for narrow Modes, in Co. 4, sold him Yesterday, with Liberty to discount the Debt when he thought proper, viz.

		l.	s.	d.
.1 Cash, received from him	-	90	7	6
.12 Narrow Modes in Co. 4, for 6 Months	}	2	15	10
Disc <sup>t</sup> . allowed him				
		93 3 4		

.5 *Loftus* and Co of *Paris*, on our Acc<sup>t</sup>. of Ex<sup>ts</sup>. in Co.  
 - Dr. to *Thomas Preston* - 204 3 4

.7 For his Bill on *Peter Lamotte*, to said *Loftus* and Co.  
 at Ufa. Remitted them this Day 4000 Livres  
 Tournois, Value in Acc<sup>t</sup>, with said *Preston*, at 12 $\frac{1}{4}$ d.  
 per Livre - - - 204 3 4

30th.  
 Sundries Dr. to Narrow Modes in Co. 4, 122 0 0

Having taken to Acc<sup>t</sup>. of Co. 2, each Half, the  
 Remainder of said Modes in Co, 4, viz.

15 Pieces containing 1290 Aunes, at 2s. per

		l.	s.	d.
.7 <i>Thomas Preston</i> for his Half	-	64	10	0
.12 Narrow Modes in Co. 2, for my Half		64	10	0
		129 0 0		

## JOURNAL No. III.

191

DUBLIN, 31<sup>st</sup> May 1791.

£. s. d.

Narrow Modes, in Co. 4, Dr. to Sundries £. 177 9 2

Closed said Account, and sent each Partner an Acc<sup>t</sup>.  
Sales, viz.

	£.	s.	d.
To Commission, for my Provision on 265 <sup>l</sup> . 3s. 4d. the Total Sales, at 2½ per Cent	6	12	7
To Cash, for After-Charges (not posted till now)	14	11	
To Lewis Lestock, London, his Account for his ½ of the N <sup>t</sup> . Proceeds	31	0	0
To Abel Archer, Nantz, his Account for his ¼ of d <sup>o</sup> .	81	0	0
To Profit and Loss, for my ⅓ N <sup>t</sup> . Gain	8	1	8
	177	9	2

Cash Dr. to Sundries - - - £. 421 0 6

Received this Month per Cash-Book - - - 421 - 6

Sundries Dr. to Cash - - - £. 12 14 11

Paid this Month, per Cash-Book - - - 12 14 11

1<sup>st</sup>. June

Lewis Lestock of London, for Co. 2. our Acc<sup>t</sup>. Dr.  
to Loftus and Co. of Paris, our Account of Ex<sup>a</sup>. in  
Company - - - £. 125 0 0

For George Usher on Michael Clancy, my Favour, at  
Us<sup>a</sup>. Remitted the former this Day 113<sup>l</sup>. 2s. 5½d.  
Eng Exchange at 10½ per Cent, is Irish 125<sup>l</sup>. for  
which delivered said Usher, my Bill on the latter  
at Us<sup>a</sup>. his Favour, for 2400 Liv. Tournois at 12½d.  
per Livre - - -

125 - -

4<sup>th</sup>.

Cash Dr. to Ship Bonadventure - - - £. 45 0 0

Settled Accounts with Joseph Millar Master of said  
Ship and received from him my Share of the Ba-  
lance of his Account of the Freight, and disburse-  
ments, since December last - - -

45 - -



DUBLIN, 7th June, 1791.

DUBLIN, 7th June, 1791.		L.	s.	d.	
Sundries Dr. to Peter Lacherre of Rouen, his Acc <sup>t</sup> .					
		1188	15	7	
For Balance due to me per abstract furnished him, closed by the following,					
			l.	s.	d.
11	Said Lacherre, our Acc <sup>t</sup> . Co. 2. for Balance thereof, 600 Livres, at 12d. per Livre	}	30	0	0
9	Lewis Lestock of London, my Acc <sup>t</sup> . for my Bill on himself at sight, Remitted him Acc <sup>t</sup> . said Lacherre, pursuant to his Letter of 31st. Ult <sup>o</sup> . 143 <sup>l</sup> . 13s. 10d. Eng. Exchange at 10½ per Cent		158	15	7
10th.					
1	Cash Dr. to Sundries		1600	0	0
Received from Anthony Arthur and Co. my proportion of Profit and part Stock in said Co. having admitted Daniel Davis as Partner, and our Capital to remain as at first 10000l. viz.					
			l.	s.	d.
13	To Profit and Loss, for my ¼ of 400l. the N <sup>t</sup> . Gain by Trade	}	100	0	0
6	To Adventure and Co. with Anthony Arthur and Co. for my ¼ of 2000l. paid in by said Davis		500	0	0
11th.					
Sundries Dr. to Ben Bewley			1164	9	0
			l.	s.	d.
5	Adventure in Co. with Ben Bewley, for 3 Chests Green Tea, and 3 D <sup>o</sup> . Bohea, delivered me by said Bewley, Am <sup>t</sup> . 306l. his ⅓ being	}	102	0	0
1	Cash, received for Balance of his Acc <sup>t</sup> . per Abstract furnished him this day		62	9	0
12th.					
Tea Dr. to Adventure in Co. with Ben. Bewley			1306	0	0
For 3 Chests Green and 3 Do Bohea, belonging to said Bewley and me, taken out of his hands on my proper Acc <sup>t</sup> . N <sup>t</sup> . 200lb. Valued to					

## JOURNAL No. III.

193

DUBLIN, 14th June, 1791.

£. s. d.

Ship *Providence*, Dr. to Cash - £30 0 0

*David Denham* Master of said Ship has brought in his Account of Freights, Wages, Disbursements, &c. by the Balance whereof there appears due to him 60*l.* my  $\frac{1}{2}$  whereof I have paid him, is

30 - -

18th.

Sundries Dr. to *Lewis Lestock* of London, his Acc<sup>t</sup>.

£212 15 10 $\frac{1}{4}$ 

For Balance to me *per* Abstract furnished him this Day, closed by the following Articles, pursuant to his Letter of the 12th Instant, *viz.*

l. s. d.

*Lewis Lestock* Co. 2, our Acc<sup>t</sup>. for Balance due to him thereon 66*l.* 17*s.* 6 $\frac{3}{4}$ *d.* Eng, Exa. at 11 *per* Cent. - } 74 4 8 $\frac{1}{2}$   
Said *Lestock* my Account for so much I Debit him therein 124*l.* 16*s.* 6 $\frac{1}{2}$ *d.* } 138 11 1 $\frac{1}{4}$   
Eng. Exa. at Do.

212 15 10 $\frac{1}{4}$ 

21st.

Sundries Dr. to *Loftus* and Co. of Paris, our Acc<sup>t</sup>. of Exchange in Company - - £192 12 9 $\frac{3}{4}$

For my Bill on said *Loftus* and Company, at Usance, favour, *Abel Archer* of Nantz, remitted him this Day 3774 Liv. 3 fols. 6 den Tournois Exchange at 12 $\frac{1}{4}$ *d.* *per* Livre, for Balance of the following,

l. s. d.

Said *Archer* his Acc<sup>t</sup>. for 754 Liv. 3 fols. 2 6 den. due to him thereon at 12 $\frac{1}{4}$ *d.* *per* } 38 9 10 $\frac{3}{4}$   
D<sup>o</sup>. my Acc<sup>t</sup>. for 3020 Livres, due to him thereon at 12 $\frac{1}{4}$ *d.* *per* - - } 154 2 11

192 12 9 $\frac{3}{4}$

DUBLIN, 23d June, 1791.

		£.	s.	d.
.1	Cash Dr. to Sundries in Co. 2	£109	10	0
	Received from <i>Richard Ruby</i> , for the following sold him:			
		l.	s.	d.
.5	To Claret for 6 Hhds at 45 <i>l.</i> per Tun	67	10	0
.6	To Hops for 2 Bags W <sup>t</sup> . 7 <i>C.</i> at 6 <i>l.</i> per	42	0	0
		109	10	0
	—26th.—			
.4	<i>Loftus</i> and Co. of <i>Paris</i> , their Acc <sup>t</sup> . Dr. to D <sup>o</sup> . our			
	Acc <sup>t</sup> . of Exa. in Company	£100	14	5
.5	For Balance due to me on the latter Acc <sup>t</sup> . carried to the Debit in the former, per Abstract furnished them this day, 1933 Livres, 16 sols.6 dens, Exa. at 12½ <i>d.</i> per			
		100	14	5
.5	<i>Loftus</i> and Company our Acc <sup>t</sup> . of Ex <sup>a</sup> . in Co. to			
	Dr. to Sundries	16 <i>l.</i>	13 <i>s.</i>	10½ <i>d.</i>
		l.	s.	d.
.4	To said <i>Loftus</i> and Co. their Acc <sup>t</sup> . } for their ½ N <sup>t</sup> . Profit on the Ex <sup>a</sup> . }	8	6	11½
.13	To Profit and Lo <sup>s</sup> for my ½ of D <sup>o</sup> . }	8	6	11¼
		16	13	10½
	—28th.—			
	Sundries Dr. to Rum in Company 2,	£275	12	6
	Divided between <i>Thomas Preslon</i> and me, the Remainder of our Rum, viz.			
		l.	s.	d.
.7	<i>Thomas Preslon</i> , for 7 Puncheons containing 740 Gallons at 3 <i>s.</i> 9 <i>d.</i> per,	138	15	0
.13	Rum for 7 D <sup>o</sup> . taken to my own Acc <sup>t</sup> . }	136	17	6
.8	q <sup>t</sup> . 730 Galls. at 3 <i>s.</i> 9 <i>d.</i> per			
		275	12	6
	Leakage on the whole Cargo 70 Gallons.			



## JOURNAL No. III.

195

DUBLIN, 30th June, 1791.

£. s. d.

Sundries in Co. 2, Dr. to Sundries - 1.577 2 0

Closed such Accounts in said Company, as are already finished, viz.

	l.	s.	d.
Claret, Hops and Rum, the Total of } the Sales amounting to - - }	999	10	6

	l.	s.	d.
To Thomas Preston for his Half -	499	15	3
To Profit and Loss, for my Half of } the N. Gain - - }	77	6	9

577 2 —

Sundries Dr. to Sundries - - 1. 35 8  $7\frac{1}{2}$ 

For the following Articles to be carried at once to said Preston's Account, and Profit and Loss, viz.

	l.	s.	d.
Thomas Preston for his Half - -	17	14	$3\frac{3}{4}$
Profit and Loss, for my Half - -	17	14	$3\frac{3}{4}$
	35	8	$7\frac{1}{2}$

	l.	s.	d.
To Commission for my Provision on } 723l 18s. [the total of the Sales of } the Claret, Hops and 4 Punches } Rum sold in said Co. 2] at $2\frac{1}{2}$ per Cent }	18	1	$11\frac{1}{4}$
To Charges, for Cellarage of said } Wares - - - }	15	0	0

Petty Charges paid on Do. (too } troublesome to be divided on } each particular Account) }	2	0	0
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To Lewis Leftock, for Company 2, } our Account, Lost by Exchange }	6	8	$\frac{1}{4}$
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35 8  $7\frac{1}{2}$

DUBLIN, 30th June 1791.

			£.	s.	d.
.13	Charges Dr. to Cash	- -	£155	0	0
.1	Laid out these 6 Months, <i>per</i> Book of Charges,				
	<i>viz.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
	For Ware-House Rents, and other	}	25	0	0
	Charges of Merchandize		90	0	0
	House Rent, and House Expences		40	0	0
	Pocket Expences and Apparel	- -			
				155	-
.1	Cash Dr. to Sundries	- -	£816	19	0
	Received this Month <i>per</i> Cash-Book	- -		816	19
.1	Sundries Dr. to Cash	- -	£187	0	0
	Paid this Month, <i>per</i> Cash-Book	- -		187	-

End of the *Third* JOURNAL

LEGER,



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L E G E R,

No. III.

[ C ]

1791.

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# The ALPHABET to the LEGER No. III.

A.	B.	C.
<div>F<sup>o</sup>.</div> <div>Archer Abel <i>h. a.</i> 4</div> <div>Adv. in Co. with } 5</div> <div>Ben. Bewley } 6</div> <div>Adv. in Co. with } 6</div> <div>A. Archer, &amp;c. } 10</div> <div>Archer Abel Co. } 10</div> <div>2, 0, 2. - - } 10</div> <div>Archer Abel <i>m. a.</i> 10</div>	<div>F<sup>o</sup>.</div> <div>Bills and Notes - 2</div> <div>Bonds - - - 2</div> <div>Bewley Ben. - 4</div> <div>Burgundy Wine, } 11</div> <div>Co. 2. - - } 11</div> <div>Bencarlo Red } 11</div> <div>Wine, Co. 2. } 11</div> <div>Bird John - - - 12</div> <div>Balance - - - 14</div>	<div>F<sup>o</sup>.</div> <div>Cash - - - 1</div> <div>Claret - - - 1</div> <div>Claret in Co. with } 5</div> <div>Thos. Preston } 5</div> <div>Commission - - - 8</div> <div>Charges - - - 13</div>
D.	E.	F.
<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div>
G.	H.	I.
<div>F<sup>o</sup>.</div> <div>General Account } 10</div> <div>of Wares - - } 10</div>	<div>F<sup>o</sup>.</div> <div>Hall Edward <i>h. a.</i> 4</div> <div>Hops in Co. 2. - 6</div> <div>Hall Edward, } 10</div> <div>Co. 2, 0 <i>a.</i> } 10</div>	<div>F<sup>o</sup>.</div>
K.	L.	M.
<div>F<sup>o</sup>.</div>	<div>F<sup>o</sup>.</div> <div>Lestock Lewis <i>h. a.</i> 3</div> <div>Lacherre Peter <i>h. a.</i> 3</div> <div>Loftus and Co. <i>t. a.</i> 4</div> <div>Loftus and Co. <i>o. a.</i> } 5</div> <div>of Ex<sup>a</sup>. in Co. } 5</div> <div>Lestock Lewis <i>m. a.</i> 9</div> <div>Lacherre Peter } 11</div> <div>Co. 2, 0, <i>a.</i> } 11</div> <div>Lestock Lewis } 12</div> <div>Co. 2, 0, <i>a.</i> } 12</div>	<div>F<sup>o</sup>.</div>

# The ALPHABET to the LEGER No. III.

N.		O.		P.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
Narrow Modes	} 12			Pike Eben. Cork	3
Co. 4 -				Pearson J. h. a. Rum	3
Narrow Modes	} 12			Preston Thomas -	7
Co. 2 -				Profit and Loss -	10
Q.		R.		S.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
		Ruby Richard -	7.	Stock - - - - -	1.
		Rum in Co. 2. -	8.	Sugar - - - - -	2.
		Rum - - - -	13.	Ship Bonadventure	2.
				Ship Providence -	3.
				Swift and Company	3.
				Sugar Co. 2. - -	6
T.		V.		W.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .
Tea, Co. 4, - -	9.	Voyage to Rochelle per		Wares from Leghorn	1
Tea, - - - -	13.	Ann & Mary Co. 2,	7	Wares from Nantz } 11	
		- to Nantz per Mary		Co. 2. - - - -	
		Ann Co. 2 - -	8.		
		- to Cadiz per Hopeful			
		Co. 2 - - - -	8.		
		- to Rouen per Rover			
		Co. 2 - - - -	9.		
		- to London per Mer-			
		maid Co. 4. -	9.		
		- from Cadiz to Lon-			
		don per the St. Jago			
		Co. 2. - - - -	10.		
		- from Nantz to Lon-			
		don per the Ann and			
		Mary Co. 4 -	10.		
		- to Nantz per Bonad-			
		venture Co. 4	11.		
		- from London to			
		Nantz per the George			
		Co. 2. - - - -	12.		
		- from London to			
		Nantz per the George			
		Co. 4 - - - -	12.		
X.		Y.		Z.	
	F <sup>o</sup> .		F <sup>o</sup> .		F <sup>o</sup> .

1791	Stock	Dr.	£.	s.	d.
Jan. 1	To Sundries, for the Total of my Effects and Debts passive	-	420	5	11½
	To Balance, being my N <sup>t</sup> . Capital	- -	5518	9	7½
			5938	15	7
1791	Cash	Dr.			
Jan. 1	To Stock, remaining in my Hands, <i>per</i> Ledger B	-	875	12	—
	To D <sup>o</sup> . received from my Father as a Gift	-	2000	—	—
	To Sundries, received this Month <i>per</i> Cash-book	-	285	3	—
Feb. 28	To Do. - - - for Do.	- -	186	13	6
Mar. 31	To Do. - - - for Do.	- -	1040	—	—
April 30	To Do. - - - for Do.	- -	165	—	—
May 31	To Do. - - - for Do.	- -	421	—	6
June 30	To Do. - - - for Do.	- -	816	19	—
			5790	8	0½
1791	Claret	Dr.			
		Tun Hhd.			
Jan. 1	To Stock, remaining unfold, as <i>per</i> Leger B.	4 2	135	—	—
	To Profit and Loss, gained by this Account	- -	13 9	—	—
		4 2	144	—	—
1791	Wares from Leghorn	Dr.			
		Chest Florence Wine Oil			
Jan. 1	To Stock, for Cost of	50 50	205	—	—
	To Profit and Loss, gained by this Account	- -	13 34	1	—
		50 50	239	1	—



# L E G E R No. III.

[ 1 ]

1791	Contra	Cr.	£.	s.	d.
Jan.	1 By Sundries, for the Total of my Effects and Debts active		5766	4	8½
	By Profit and Loss, for my N <sup>t</sup> . Gain these 6 Months past		13 172	10	10½
			5938	15	7

1791	Contra	Cr.	£.	s.	d.
Jan.	31 By Sundries, paid this Month, per Cash-Book		2783	—	8
Feb.	28 By Do. - - - for Do.		441	5	11½
Mar.	31 By Do. - - - for Do.		221	—	—
April	30 By Do. - - - for Do.		585	11	3
May	31 By Do. - - - for Do.		12	14	11
June	30 By Do. - - - for Do.		187	—	—
	By Balance in my Hands,		14 1559	15	2¾
			5790	8	0¼

1791	Contra	Cr.	Tun	Hbd.	£.	s.	d.
Jan.	7 By Claret in Co. 2, taken to said Account		4	2	5	144	—

1791	Contra	Cr.	Chests	£.	s.	d.
Jan.	1 By Stock, for Sales of Florence Wine Oil		24	17	1	110 9 —
	5 By Sundries, delivered Ben. Bewley for our Account		26	33		128 12 —
			50	50		239 1 —

1791	Sugar	Dr.			£.	s.	d.
		Barba- does	Refined single	doub.			
		C.	C.	C.			
Jan.	1 To Stock, for Cost, &c. of	200	14	14	1	349	—
	To Profit and Loss, gained				13	29	2
	hereby	—	—	—		—	—
		200	14	14		378	2
		—	—	—		—	—

1791	Bills and Notes	Dr.			l.	s.	d.	N <sup>o</sup> .
Jan.	1 To Stock, for Charles Carle-							
	ton's Note, payable 1 Feb-							
	ruary, on Hands, for	50	0	0	1	49	10	—
	John Clark's, payable							
	10th Instant	30	0	0	2	29	14	7
April	2 To Tea, in Co. 4, for John							
	Johnson's 3 Notes,							
	1 payable 1 May	50	0	0	3	9	50	—
	1 payable 1 June	50	0	0	4	—	50	—
	1 payable 1 July	42	10	0	5	—	42	10
13	To D <sup>o</sup> . for an accepted Bill on							
	Digby and Co. paya. 1 May	70	0	0	6	9	70	—
27	To Sundries, for 1 D <sup>o</sup> . on D <sup>o</sup> .							
	payable 1st D <sup>o</sup> .	80	0	0	7	—	80	—
	To Profit and Loss, gained hereby				13	—	1	4½
						371	15	11½

1791	Bonds	Dr.					
Jan.	1 To Stock, for Henry Harding's bearing Inter-				1	500	—
	est since 25 October last					—	—
	To Profit and Loss, gained hereby				13	15	—
						515	—

1791	Ship Bonadventure	Dr.					
Jan.	1 To Stock, for ¾ of her present Value				1	300	—
	To Profit and Loss, gained hereby				13	45	—
						345	—

1791	Contra	Cr.	£.	s.	d.
		Barba- Refined does single doub. C. C. C.			
Jan. 1	By Stock, for Sales of	29½ 2 4	1	77	16
12	By Sundries, put into Co. 2.	170½ 12 10		300	6
		200 14 14		378	2

1791	Contra	Cr.	£.	s.	d.	N <sup>o</sup>
Jan. 10	By Advent. in Company with Ben. Bewley, for John Clark's Note, paid him	30 0 0 1 5		30		
Feb. 5	By Sundries, for Charles Carle- ton's, payab 10 Inft <sup>t</sup>	50 0 0 2		50		
April 29	By Sundries, for John Johnsons 3 Notes passed Thomas Hall					
	1 payable 1 May - -	50 0 0 3		50		
	1 do. 1 June - -	50 0 0 4		49	14	9
	1 do. 1 July - -	42 10 0 5		42	1	2½
May 1	By Cash, for Digby and Co. payable this Day - -	70 0 0 6 1		70		
	Do's paya. d <sup>o</sup> .	80 0 0 7		80		
				371	15	11½

1791	Contra	Cr.	£.	s.	d.
Mar. 26	By Cash, received for Henry Harding's Bond, with Interest - -		1	515	

1791	Contra	Cr.	£.	s.	d.
June 4	By Cash, for my Half the Balance of Freights, Ec. from the Master - -	1		45	
	By Balance, for ½ of her present Value - -	14		300	
				345	



1791		Ship Providence	Dr.	£.	s.	d.
Jan.	1	To Stock, for Half her present Value -	1	275	-	-
June	14	To Cash, for Half the Balance of Account of Freight, &c. paid the Master -	1	30	-	-
				305	-	-
1791		Swift and Company	Drs.			
Jan.	1	To Stock, due me <i>per</i> Leger B -	1	336	10	-
April	16	To Benjamin Bewley, for my Draft on him -	4	100	-	-
		To Balance, due to you -	14	82	15	4
				519	5	4
1791		Lewis Leftock, London H. A.	Dr.			
Jan.	21	To Stock, due me <i>per</i> Leger B -	1	224	19	2½
Feb.	27	To Sundries, for your ½ Amount Invoice of 170 Score Linen, <i>per</i> the <i>Mermaid</i> -		94	9	-
Mar.	26	To Sundries, for your ½ Amount Invoice of 14 Hhds. Tallow, consigned <i>Abel Archer</i> , <i>Acc<sup>t</sup>. Co. 4</i> , -		70	7	8
				389	15	10½
1791		Peter Lacherre Rouen H. A.	Dr.			
Jan.	1	To Stock, due me <i>per</i> Leger B -	1	188	15	7
1791		Eben. Pike Cork H. A.	Dr.			
Jan.	1	To Stock, due me <i>per</i> Leger B -	1	14	1	4
1791		James Pearson, Barbs. H. A. Rum	Dr.			
Jan.	1	To Stock, for Charges on -		2200		
Feb.	3	To Sundries, for After-Charges, and Beef sent in Return, as <i>per</i> Sales			170	9
				2200	390	9

# L E G E R. No III.

[ 3 ]

1791	Contra	Cr.	£.	s.	d.
	By Balance, for Half her present Value	- 14	275	-	-
	By Profit and Loss, lost by this Account	- 13	30	-	-
			305	-	-
1791	Contra	Cr.			
Jan. 19	By Adventure in Co. with <i>Ben. Bewley</i> , for his his Draft on me your Favour	- 5	160	-	-
Mar. 2	By Sundries, for <i>Lewis Lestock's</i> Draft on me, your Favour	-	155	2	-
23	By <i>Lofus</i> and Company, our Exa. Account for your Draft on them	- 5	205	3	4
			519	5	4
1791	Contra	Cr.			
April 14	By Tea, in Co. 4, for your $\frac{1}{2}$ N <sup>t</sup> . Proceeds	- 9	96	-	-
May 31	By Narrow Modes in Co. 4, for your $\frac{1}{2}$ N <sup>t</sup> . Proceeds	-	81	-	-
June 18	By Sundries, for Balance hereof	- 12	212	15	10 $\frac{1}{4}$
			389	15	10 $\frac{1}{4}$
1791	Contra	Cr.			
June 7	By Sundries, for Balance hereof	-	188	15	7
1791	Contra	Cr.			
Feb. 21	By Sundries, for my Bill on you Fav. <i>E. Harvey</i>	-	14	1	4
1791	Contra	Cr.			
Jan. 1	By Stock for Sales of	- 218	43	12	-
Feb. 3	By Sundries, taken to Acc <sup>t</sup> . Co, 2, the the Remainder	- 1982	346	17	-
			2000	390	9

1791	Benjamin Bewley	Dr.	£.	s.	d.
Jan.	1 To Stock, due me <i>per</i> Leger B.	- -	1	63	2 -
	5 To Wares from <i>Leghorn</i> , for your $\frac{1}{3}$ thereof	- -	1	42	17 4
Feb.	9 To Advent. in Co. with said <i>Bewley</i> , for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of Florence Wine and Oil	- -	5	94	- -
	28 To D <sup>o</sup> . for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of 65 Tubs Butter, <i>per</i> the <i>William and Mary</i> , for <i>Rouen</i>	- -	5	76	- -
Mar.	18 To Sundries, for Amount of Claret, Hops and Rum, payable 3 Months	- -		65	- -
April	10 To Adventure to <i>London</i> , in Co. with said <i>Bewley</i> . for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of Spice	- -	5	100	- -
	24 To <i>Leavis Lestock London</i> , my Acc <sup>t</sup> . for your $\frac{1}{3}$ Amount Invoice of 5 Chests Green Tea and 3 D <sup>o</sup> . <i>Bohea</i>	- -	9	99	9 -
				540	8 4
1791	Loftus and Co. of Paris <i>T. A.</i>	Dr.			
June	26 To D <sup>o</sup> . our Acc <sup>t</sup> . of Exa. in Company, for Balance due to me in that Acc <sup>t</sup> . brought to your Debit herein, 1933 Livres 16sols 6den Exa. at $12\frac{1}{2}d.$ <i>per</i>	- -	4	100	14 5
1791	Edward Hall Cadiz <i>H. A.</i>	Dr.			
April	29 To Sundries, for your Bill on me to <i>Thomas Hall</i>	- -		133	6 11 $\frac{1}{2}$
1791	Abel Archer Nantz <i>H. A.</i>	Dr.			
Feb.	27 To Sundries, for your $\frac{1}{3}$ Amount Invoice of 170 Score Linen, consigned <i>Leavis Lestock</i> of <i>London</i> Acc <sup>t</sup> . Co. 4.	- -		94	9 -
Mar.	30 To D <sup>o</sup> . for your $\frac{1}{3}$ Am <sup>t</sup> . Invoice of 14 Hhds. Tallow consigned you Acc <sup>t</sup> . said Company	- -		70	7 8
June	21 To <i>Loftus</i> and Co. our Acc <sup>t</sup> . of Exa. in Co. for part of my Bill on them for Balance of this Acc <sup>t</sup> . 754 Livres 3sols. 6den. Exa. $12\frac{1}{4}d.$ <i>per</i> Livre	- -	5	38	9 10 $\frac{1}{4}$
				203	6 6 $\frac{1}{4}$



# L E G E R No. III.

[ 4 ]

1791	Contra	Cr.	£.	s.	d.
Jan. 2	By Adventure in Co. with said <i>Bewley</i> , for my $\frac{2}{3}$ of Fruit	-	5	76	—
10	By D <sup>o</sup> . for my Receipt in full for Bala. hereof	-	5	29	19
Mar. 12	By Cash, for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of Sundries, whose Sales are closed	-	1	170	—
April 16	By <i>Swift</i> and Company, for my Draft on you their Favour	-	3	100	—
June 11	By Sundries, for Balance of this Acc <sup>t</sup> .	-		164	9
				<u>540</u>	<u>8</u> <u>4</u>

1791	Contra	Cr.	£.	s.	d.
Jan. 1	By Stock, due to you <i>per</i> Leger B,	-	1	28	15
June 26	By said <i>Loftus</i> and Co. our Acc <sup>t</sup> . of Exa. in Co. for your $\frac{1}{2}$ N <sup>t</sup> . Profit on the Exa.	-	5	8	6
	By Balance due to me	-	14	63	12
				<u>100</u>	<u>14</u> <u>5</u>

1791	Contra	Dr.	£.	s.	d.
Jan. 1	By Stock, due to you, <i>per</i> Leger B,	-	1	133	6
				<u>—</u>	<u>11</u> <u><math>\frac{1}{2}</math></u>

1791	Contra	Cr.	£.	s.	d.
Jan. 1	By Stock, due to you <i>per</i> Leger B,	-	1	26	6
April 14	By Tea in Co. 4, for your $\frac{1}{3}$ N <sup>t</sup> . Proceeds of 2 Chest Green and 3 D <sup>o</sup> . Bohea, <i>per</i> the <i>Mermaid</i> from London	-	9	96	—
May 31	By Narrow Modes Acc <sup>t</sup> . Co. 4, for your $\frac{1}{3}$ N <sup>t</sup> . Proceeds of 30 Pieces, <i>per</i> the <i>Bona Adventure</i>	-	12	81	—
				<u>203</u>	<u>6</u> <u><math>6\frac{3}{4}</math></u>

1791		Adventure in Co. with Ben. Bewley $\frac{1}{3}$ for H. A. and $\frac{2}{3}$ for M. A. Dr.		£.	s.	d.
Jan.	2	To said Bewley, for my $\frac{2}{3}$ of Oranges, Lemons and Olives, bought by him for our Account	4	76	—	—
	5	To Wares from Leghorn, for my $\frac{2}{3}$ of 26 Chs. of Flor. Wine and 33d <sup>o</sup> . Oil, put into Co. by me	1	85	14	8
	10	To Sundries, for my $\frac{2}{3}$ Inv. of 65 Tubs Butter shipped by him on the William and Mary, for Rouen	—	70	—	—
	19	To Swift and Co. for my $\frac{2}{3}$ Co. of 200 Pieces of Linen, shipped by him for London	3	160	—	—
Mar.	5	To Adv. in Co. with said Bewley, for my $\frac{2}{3}$ Invoice of Spice, received by him from London	5	180	—	—
April	24	To Lewis Lestock, London, my Acc <sup>t</sup> . for my $\frac{2}{3}$ am <sup>t</sup> . Invoice of 3 Chests Green and 3 Do. Bohea, received by him on our Account	9	198	18	—
June	11	To Ben. Bewley, for his $\frac{1}{3}$ of 3 Chests Green Tea and 3 Do. Bohea, having taken the whole to myself	4	102	—	—
		To Profit and Loss, gained by this Acc <sup>t</sup> .	13	67	7	4
				940	—	—
1791		Loftus and Co. of Paris O. A. of Exchange in Co. Dr.				
			Livres	Ex.		
Jan.	4	To Cash, for Wm. Warren's Bill on Peter Lamotte	2500	12	1	125
Feb.	25	To Sundries, for John Connor's Bill on Do,	2000	12 $\frac{1}{4}$	—	102 1 8
Mar.	2	To Swift and Co. for your Bill on Lewis Lestock	3000	11	3	151 5 —
	27	To Do. for their Bill on you	4000	12 $\frac{1}{4}$	3	204 3 4
May	28	To Thomas Preston, for his Bill on Peter Lamotte	4000	12 $\frac{1}{4}$	7	204 3 4
June	26	To Sundries, for N <sup>t</sup> . Profit on the Exchange	—	—	16	12 102
			15500	—	803	7 22
1791		Claret in Co. with Thomas Preston, each Half, (Co. 2.) Dr.				
			Ton Hhd.			
Jan.	7	To Claret, for my Half of	9	1	144	—
Jan.	30	To Sundries, for the closing of this Account	—	—	239	10 —
			9	—	383	10 —

1791	Contra	Cr.	£.	s.	d.
Feb. 1	By Cash, for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of Oranges, Lemons and Olives	-	1	84	-
9	By Ben. Bewley, for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of 26 Chests of Flor. Wine and 33 D <sup>o</sup> . of Oil	-	4	94	-
28	By said Bewley, for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of Butter per the William and Mary for Rouen	-	4	76	-
Mar. 5	By Adventure in Co with said Bewley for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of 200 Pieces Linen	-	5	180	-
April 10	By Sundries, for my $\frac{2}{3}$ N <sup>t</sup> . Proceeds of Spice, received from London	-	-	200	-
June 11	By Tea, for 3 Chests Green Tea, and 3 D <sup>o</sup> . Bohea, received from said Bewley, on my Acc <sup>t</sup> . amounting to	-	13	306	-
				940	-

1791	Contra	Livre	Cr	Ex.	d.	£.	s.	d.
Jan. 29	By Cash, for J. Morreau's Bill on Augustine Clark	3840	12 $\frac{1}{2}$	1	200	-	-	-
Mar. 4	By D <sup>o</sup> . for my Bill on you to William Ford	3552	12 $\frac{1}{2}$	1	185	-	-	-
June 1	By L. Leslock Co. 2, 2. a. for my Bill on you to George Usher	2400	12 $\frac{1}{2}$	12	125	-	-	-
21	By Sundries, for my Bill on you to Abel Archer	3774	12 $\frac{1}{4}$	-	192	12	9 $\frac{1}{2}$	-
26	By said Loftus and Co. 1. a. for Bala. due to me herein, carried to your Debit in that ac <sup>t</sup> .	1933	12 $\frac{1}{2}$	4	100	14	5	-
		16s, 6den	-	-	803	7	2 $\frac{1}{2}$	-
		15500	-	-				

1791	Contra	Tun	Hhd.	Dr.	£.	s.	d.
Jan. 17	By Cash, sold to Richard Pike	1	-	1	40	-	-
Feb. 18	By Sundries, sold to Mat. Morden	2	-	-	80	-	-
27	By D <sup>o</sup> . sold to Anthony Armstrong	2	-	-	82	-	-
Mar. 18	By Ben. Bewley, sold to D <sup>o</sup> .	-	2	4	22	-	-
April 27	By Sundries, sold to Richard Homan	2	-	-	92	-	-
June 23	By Cash, sold to Richard Ruby	1	2	1	67	10	-
	P	-	-	-	383	10	-
		9	-	-			



		L. s. d.		
1791		Adventure in Co. with Anthony Arthur, Ben. Butler, and Constantine Cooper, each $\frac{1}{4}$ (Co. 4.) Dr.		
Jan.	11	To Cash, paid my $\frac{1}{4}$ of 10000 <i>l.</i> being the joint Capital in said Company - - -		
			1	2500
1791		Sugar in (Co. 2,) Dr.		
			Barba- Refined does single doub.	
Jan.	12	To Sugar, for my Half of a Parcel put in by <i>Thos. Preston</i> and me -	C.	C.
		To Bal. for Sales of - -	C.	C.
			170 $\frac{1}{2}$	12
			50	12
			220 $\frac{1}{2}$	24
			50	16
			42	7
			105	147
			42	252

1791	Contra	Cr.	£.	s.	d.
June 10	By Cash, for my $\frac{1}{4}$ of 2000l. paid in by <i>Daniel Davis</i>		1	500	—
	By Balance for my $\frac{1}{4}$ of 10000l. being the joint Capital in said Company		14	2000	—
				2500	—

1791	Contra	Barba- does C.	Refined single doub. C.	Cr. C.	£.	s.	d.
Jan. 26	By <i>Rich. Ruby</i> , sold him	9 $\frac{3}{4}$	4	8	7	77	13
Feb. 18	By Sund. sold <i>M. Morden</i>	10 $\frac{1}{4}$		8		62	7
27	By D <sup>o</sup> . sold <i>Ant. Armstrong</i>	20	8			61	12
May 14	By Cash, sold <i>John Archer</i>	10			1	14	—
	By Bal. for half Cost of	170 $\frac{1}{2}$	12	50	14	255	3
		220 $\frac{1}{2}$	24	66		470	15

1791	Contra	Cr. Cwt.	£.	s.	d.
Feb. 6	By <i>Thos. Preston</i> , sold <i>D. Donovan</i>	7	7	42	—
18	By Sundries, sold <i>Matthew Morden</i>	10 $\frac{1}{2}$		63	—
27	By Sundries, sold <i>Anthony Armstrong</i>	14		84	—
Mar. 18	By <i>Ben Bewley</i> , sold him	3 $\frac{1}{2}$	4	21	—
June 25	By Cash, sold <i>Richard Ruby</i>	7	1	42	—
		42		252	—

1791		Thomas Preston	Dr.	£.	s.	d.
Jan.	23	To Sundries, for your $\frac{1}{2}$ am <sup>t</sup> . Invoice of 5 Tun Tallow, <i>per</i> the <i>Ann</i> and <i>Mary</i> , for <i>Rochelle</i>		75	17	—
Feb.	3	To <i>James Pearson</i> his Acc <sup>t</sup> . Rum, for your Half of 18 Puncheons, put in Co. 2.	3	173	8	6
	5	To Sundries, for your Half Am <sup>t</sup> . Invoice of 100 Tubs Butter and 1000 <sup>lb</sup> . Tann'd Leather, <i>per</i> the <i>Ann</i> and <i>Mary</i> , for <i>Nantz</i> .		92	10	—
	6	To Hops in Co. 2. for <i>D. Donovan's</i> Bill on you	6	42	—	—
	18	To Sundries, for <i>M. Morden's</i> Bill on you		102	13	6
	21	To D <sup>o</sup> . for your Half Am <sup>t</sup> . Invoice of 200 Barrels Beef, <i>per</i> the <i>Rover</i> for <i>Rouen</i>		95	16	9
Mar	2	To <i>Swift</i> and Co. for your Half Cost of Insurance on Hides, <i>per</i> the <i>Hopewell</i> for <i>Cadiz</i>	3	1	18	6
	15	To <i>Edward Hail</i> Co. 2, o. a. for your $\frac{1}{2}$ Am <sup>t</sup> . Inv. of Goods consigned <i>Lewis Lestock</i> , of <i>London</i>	10	100	—	—
April	4	To <i>Abel Archer</i> Co. 2, o. a. for your $\frac{1}{2}$ Am <sup>t</sup> . Inv. of Paper and Wine, <i>per</i> the <i>Catharine</i> from <i>Nantz</i> .	10	100	—	—
	7	To <i>Peter Lacherre</i> Co. 2, o. a. for your $\frac{1}{2}$ Am <sup>t</sup> . Invoice of 20 Hhds. Burgundy Wine, <i>per</i> the <i>Rover</i> Galley from <i>Rouen</i>	11	125	—	—
	22	To <i>E. Hall</i> , Co. 2, o. a. for your $\frac{1}{2}$ Am <sup>t</sup> . Inv. 40 Hhds. Bencarlo Wine, <i>per</i> the <i>Hopeful</i> Galley from <i>Cadiz</i>	10	94	—	—
May	10	To <i>L. Lestock</i> Co. 2, o. a. for your $\frac{1}{2}$ Am <sup>t</sup> . Inv. of 20 Tun of Lead, <i>per</i> the <i>George</i> for <i>Nantz</i>	12	99	9	—
	30	To <i>Narrow Modes</i> Co. 4, for your $\frac{1}{2}$ of 18 Pes. taken to Co 2	12	64	10	—
June	28	To Rum in Co. 2 for $\frac{1}{2}$ of 14 Puncheons, taken to your Account	8	138	15	—
	30	To Sund. for your $\frac{1}{2}$ Charges on Claret, Hops and Rum		17	14	$\frac{3}{4}$
		To Balance due to you	14	177	7	$\frac{1}{2}$
1791				1500	19	$\frac{1}{4}$
		Voyage to <i>Rochelle</i> , <i>per</i> the <i>Ann</i> and <i>Mary</i> , (Co. 2.)	Dr.			
Jan.	23	To Sundries, for my $\frac{1}{2}$ Amount Invoice of 10 Hhds Tallow, consigned <i>James White</i>		75	17	—
		To Profit and Loss, gained hereby	13	9	3	—
				85	—	—
1791		Richard Ruby	Dr.			
Jan.	26	To Sugar, Co. 2, for Am <sup>t</sup> . of Sundries, payable at 3 Months	6	77	13	—



# L E G E R No. III,

[ 7 ]

1791	Contra	Cr.	£.	s.	d.
Jan. 14	By Hops in Co. for my $\frac{1}{2}$ of 12 Bags delivered me to sell for our joint Acc <sup>t</sup> .	-	6	105	-
Feb. 5	By Sundries, for Butter furnished by you, Acc <sup>t</sup> . Company 2.	-	-	130	-
21	By Sundries, for my Bill on you to <i>Edward Harvey</i>	-	-	87	10
Mar. 20	By <i>Abel Archer Co</i> 2. our Acc <sup>t</sup> . for your $\frac{1}{2}$ N <sup>t</sup> . Proceeds of Butter and Tanned Hides, per the <i>Ann and Mary</i>	-	10	100	-
April 7	By <i>Peter Lacherre, Co.</i> 2, our Acc <sup>t</sup> . for your $\frac{1}{2}$ N <sup>t</sup> . Proceeds of 200 Barrels Beef, per the <i>Rover Galley</i>	-	11	110	-
22	By <i>Edward Hall, Co.</i> 2, our Acc <sup>t</sup> for your $\frac{1}{2}$ N <sup>t</sup> . Proceeds of Hides, per the <i>Hopeful Galley</i> for <i>Cadiz</i>	-	10	115	-
29	By Sundries, for my Bill on you to <i>Thomas Hall</i>	-	-	149	11 $\frac{1}{4}$
May 28	By <i>Loftus and Co.</i> our Exchange Acc <sup>t</sup> . for your Bill on <i>Peter Lamotte</i>	-	5	204	3 4
June 30	By Sundries, for your $\frac{1}{2}$ N <sup>t</sup> . Proceeds of Claret, Hops and Rum	-	-	499	15 3
				<u>1500</u>	<u>19 7 <math>\frac{1}{4}</math></u>

1791	Contra	Cr.	£.	s.	d.
Mar. 7	By Cash, for my $\frac{1}{2}$ N <sup>t</sup> . Proceeds of 10 Hhds. Tallow	-	1	85	-
1791	Contra	Cr.			
May 3	By Cash, received in full	-	1	77	13

1791		Commission	Dr.	£.	s.	d.
		To Profit and Loss, gained by this Account	13	72	14	1½
<hr/>						
1791		Rum in (Co. 2)	Dr.			
			Gallons			
Feb.	3	To James Pearson his Account Rum for my Half of 18 Puncheons	1982	3	173	8 6
June	30	To Sundries, for the closing of this Account			190	12 —
			1982		364	— 6
<hr/>						
1791		Voyage to Nantz per the Ann and Mary, Co. 2.	Dr.			
Feb.	5	To Sundries, for my Half Cost Butter and Leather, consigned Abel Archer			92	10 —
		To Profit and Loss, gained by this Account	13		7	10 —
					100	— —
<hr/>						
1791		Voyage to Cadiz, per the Hopeful Galley, Co. 2,	Dr.			
Feb.	11	To Sundries, for my Half Cost of Hides, consigned Edward Hall			102	10 —
Mar.	2	To Swift and Company, for my Half Premio of insuring said Hides	3		1	18 6
		To Profit and Loss, gained by this Account	13		10	11 6
					115	— —

1791	Contra	Cr.	£.	s.	d.
		<i>l. s. d. per C.</i>			
Jan. 23	By Sundries, for my Provision on - - - -	148 0 0 at $2\frac{1}{2}$	3	14	—
Feb. 3	By <i>James Pearson</i> , his Acc <sup>t</sup> . Rum, for D <sup>o</sup> . on	544 12 0 at d <sup>o</sup> .	3	13	12 2
11	By Voy. to <i>Cadiz</i> , Co. 2 for D <sup>o</sup> . on - - -	208 0 0 at do.	8	5	— —
21	By Sundries, for D <sup>o</sup> . on	187 0 0 at d <sup>o</sup> .	4	13	6
27	By D <sup>o</sup> . - for D <sup>o</sup> . on	276 8 $9\frac{1}{2}$ at d <sup>o</sup> .	6	18	$2\frac{1}{2}$
Mar. 30	By D <sup>o</sup> . - for Do. on	206 0 0 at do.	5	3	—
April 14	By Tea, in Co. 4 for Do. on	357 10 0 at do.	9	8	18 9
May 31	By Narrow Modes, Co. 4, for Do. on - - -	265 3 4 at do.	12	6	12 7
June 30	By Sundries, for Do. on -	723 18 0 at do.	18	1	$11\frac{1}{4}$
			72	14	$1\frac{3}{4}$

1791	Contra	Cr.	Gallons	£.	s.	d.
Feb. 27	By Sundries, sold <i>Anthony Armstrong</i>	222	44	8	—	—
Mar. 18	By <i>Ben Beroley</i> , sold him - - -	110	4	22	—	—
May 14	By Cash, sold <i>John Archer</i> - - -	110	1	22	—	—
June 28	By Sundries, divided between <i>Thomas Preston</i> and me - - - -	1470	275	12	6	—
	Leakage on the Whole - -	70				
		1982	364	—	6	—

1791	Contra	Cr.	£.	s.	d.
Mar. 20	By <i>Abel Archer</i> , Co. 2, our Acc <sup>t</sup> . for my half N <sup>t</sup> . Proceeds of Butter - - - -	10 100	—	—	—

1791	Contra	Cr.	£.	s.	d.
April 22	By <i>Edward Hall</i> , Co. 2, our Account for my Half N <sup>t</sup> . Proceeds of Hides - - - -	10 115	—	—	—



1791		Tea in Co. with Lewis Lestock of London, and Abel Archer of Nantz, each One-Third	Dr.	£.	s.	d.
Feb.	14	To <i>Lewis Lestock London</i> my Acc <sup>t</sup> . for my $\frac{1}{3}$ Invoice received per the <i>Mermaid</i>	Green lb. 400 Boh. lb. 600	9	02	8
	15	To Cash, paid Duty, &c.		1	60	
April	14	To Sundries, for the closing of this Account			205	2
1791		Lewis Lestock of London <i>M. A.</i> Dr.		357	10	
			English Ex.			
April	19	To Sundries, for my $\frac{1}{3}$ N <sup>t</sup> . Proceeds of 170 Score Linen & 20 Pipes Brandy, Acc <sup>t</sup> . Co. 4	£. s. d. 198 00 00	10	5	
May	21	To Sundries, for my $\frac{1}{3}$ N <sup>t</sup> . Proceeds of 20 Pieces Brocade Acc. said Co.	63 00 00	10	8	
June	7	To <i>Peter Lacherre</i> , his Acc <sup>t</sup> . for my Bill on you Acc <sup>t</sup> . said <i>Lacherre</i>	143 13 10	10	1	
		To said <i>Lestock</i> his Acc <sup>t</sup> . for so much I Debit you herein pursu <sup>t</sup> . to your Letter of the 12th Inst <sup>t</sup> .	124 16 6 $\frac{1}{2}$	11	3	
			529 10 4 $\frac{1}{2}$		585	18 2
1791		Voyage to Rouen, per the Rover, Co. 2,	Dr.			
Feb.	21	To Sundries, for my Half Cost, &c. of Beef, consigned <i>Peter Lacherre</i> , for said Co.		95	16	9
		To Profit and Loss, gained by this Account		13	14	3
					110	
1791		Voyage to London, per the Mermaid, Co. 4,	Dr.			
Feb.	27	To Sundries, for my $\frac{1}{3}$ of Linen, consigned <i>Lewis Lestock</i>		94	9	
		To Profit and Loss, gained by this Account		13	12	17
					107	6

1791	Contra	Cr.	£.	s.	d.
		Green Boh.			
		lb.	lb.		
Feb. 25	By <i>Loftus</i> and Co. our Acc <sup>t</sup> . of Exa. in Co. sold <i>Wil. Ford</i>	200	5	70	—
Mar. 10	By Gen. Ac <sup>t</sup> . Wares, sold said <i>Ford</i>	200	10	70	—
April 2	By Bills & Notes, sold <i>J. Johnson</i>	200	2	142	10
13	By Sundries, sold <i>Chr. Kingston</i>	200		75	—
		400	600	357	10
		—	—	—	—

1791	Contra	Cr.	£.	s.	d.
		English Ex.			
Feb. 14	By Tea in Co. 4, for my $\frac{1}{3}$ Am <sup>t</sup> . Inv. of 2 Chests Green Tea and 3d <sup>o</sup> . Bohea, per the <i>Mermaid</i>	84 00 00	10	9	92 8
April 24	By Sundries, for my Bill on you to <i>M. Clancy</i>	270 00 00	10 $\frac{1}{2}$	298	7
May 10	By Voya. from London to Nantz. in Co. 4, for my $\frac{1}{3}$ Am <sup>t</sup> . Inv. of 40 Pieces Serge, consigned by you to <i>Abel Archer</i>	82 00 00	10 $\frac{1}{2}$	12	90 12 2
	By Balance, due to me	93 10 4 $\frac{1}{2}$	8 $\frac{1}{2}$	14	101 6 2 $\frac{3}{4}$
	By Profit and Loss, lost by Exchange - - -		13	3	4 9 $\frac{1}{4}$
		529 10 4 $\frac{1}{2}$		585	18 2

1791	Contra	Cr.	£.	s.	d.
April 7	By <i>Peter Lacherre</i> , Company 2, our Account for my Half N <sup>t</sup> . Proceeds of Beef		11	110	—

1791	Contra	Cr.	£.	s.	d.
April 19	By <i>Lewis Lestock</i> , my Acc <sup>t</sup> . for my $\frac{1}{2}$ N <sup>t</sup> . Proceeds of Linen		9	107	6 1 $\frac{1}{2}$

1791		General Account of Wares		Dr.		£.		s.		d.	
Mar.	10	To Sund. for 6 Hhds Tallow, bo <sup>t</sup> . of <i>W. Ford</i>				84					
1791		Ed. Hall of Cadiz, for Co. 2, O. A. Dr.		Dollars Ex.							
April	22	To Sundries, for N <sup>t</sup> . Proceeds of 210 C. Hides, per the <i>Hopeful</i> Galley - - -		1150	4	230					
	29	To D <sup>o</sup> . for your Bill on me to <i>Thomas Hall</i> - - -		790	4	158					
				1940		388					
1791		Voy. from Cadiz to London, per the St. Jago, Diego Perez Mast. Co. 2, Dr.									
Mar.	15	To <i>Edward Hall</i> , our Acc <sup>t</sup> . Co. 2, for my $\frac{1}{2}$ Am <sup>t</sup> . Inv. of Wine, consigned to <i>L. Lestock</i>				100					
1791		Abel Archer, Nantz, Co. 2, O. A. Dr.		Livres Ex.							
Mar.	20	To Sundries, for N <sup>t</sup> . Proceeds of Butter and Leather - - -		4000	12	200					
1791		Voyage from Nantz to London, per the Ann and Mary, Co. 4, Dr.									
Mar.	28	To <i>Abel Archer</i> my Acc <sup>t</sup> . for my $\frac{1}{3}$ Am <sup>t</sup> . Inv. of 20 Pipes Brandy, consigned <i>Lewis Lestock</i>				98					
		To Profit and Lo <sup>s</sup> s, gained hereby - - -				13	13	14			
						111	14				
1791		Abel Archer of Nantz, M. A. Dr.		Livres Ex.							
May	6	To Voyage to said Place, per the <i>Bonadventure</i> Co. 4, for my $\frac{1}{3}$									
June	21	N <sup>t</sup> . Pros. of 14 Hhds. Tallow To <i>Loftus</i> and Co. for part of my Bill on them, for Balance of this Acc <sup>t</sup> .		1500	12 $\frac{1}{2}$	11	78	2			
				3020	12 $\frac{1}{2}$	5	154	2			
				4520			232	5			



# L E G E R No. III.

[ 10 ]

1791	Contra.	Cr.	£.	s.	d.
Mar. 30	By Sund. for said Tallow. consigned <i>A. Archer</i>		84	—	—
1791	Contra	Cr.			
Mar. 15	By Sundries, for Am <sup>t</sup> . Invoice of Wines, consigned <i>Lewis Lestock</i> of London	Dollars Ex. s	200	—	—
April 22	By D <sup>o</sup> . for 40 Pipes Bencarlo red Wine, per the <i>Hopeful</i>	1000 4 940 4	188	—	—
		1940	388	—	—
1791	Contra	Cr.			
	By Balance, for my Half of Wine in <i>Lewis Lestock's</i> Hands		14	100	—
1791	Contra	Cr.			
April 4	By Sundries, received for Account Company 2	Livres Ex. d. 4000 12	200	—	—
1791	Contra	Cr.			
April 19	By <i>Lewis Lestock</i> my Account, for my $\frac{1}{3}$ N <sup>t</sup> . Proceeds of 20 Pipes Brandy		9	111	14 $\frac{7}{2}$
1791	Contra	Cr.			
Mar. 28	By Voy. to London, Co. 4, for my $\frac{1}{3}$ Am <sup>t</sup> . Inv. of 20 Puncheons Brandy, addressed <i>L. Lestock</i>	Livres Ex. d. 1920 12 $\frac{1}{4}$ 10	98	—	—
May 6	By Narrow Modes, Co. 4, for my $\frac{1}{3}$ Am <sup>t</sup> . Invoice of 30 Pieces, per <i>Bonadventure</i>	1400 12 $\frac{1}{2}$ 12	72	18	4
21	By <i>Lewis Lestock</i> my Acc <sup>t</sup> . for my $\frac{1}{3}$ Am <sup>t</sup> . Inv. of 20 Pcs. Brocade consigned said <i>Lestock</i> Ac <sup>t</sup> . Co. 4	1200 12 $\frac{1}{4}$ 9	61	5	—
	By Profit and Loss, lost by Exa	13		2	1
		4520	232	5	5

1791		Voyage to Nantz, per the Bonad- venture, Co. 4.	Dr.	7.	s.	d.			
Mar.	30	To Sundries, for my $\frac{1}{3}$ of Tallow, consigned <i>Abel Archer</i>				70	7	8	
		To Profit and Loss, gained hereby		13		7	14	10	
						78	2	6	
1791		Wares from Nantz, Co. 2.	Dr.						
April	4	To <i>Abel Archer</i> , Co. 2. our Acc <sup>t</sup> . for my Half of	Paper Anj. Wine Bales Tun			10	100		
		To Cash, paid Duty, &c.	30 10	1		200			
						30			
1791		Burgundy Wine Co. 2,	Dr.						
April	7	To <i>Peter Lacherre</i> , Co. 2, our Account, for my Half of	Hhds.			20	11	125	
		To Cash, paid Duty, &c.				1		85	
		To balance, for Sales of				3	14	72	
						23		282	
1791		P. Lacherre of Rouen Co. 2, O. A.	Dr.						
April	7	To Sundries, for N <sup>t</sup> . Proceeds of 200 Barrels Beef, per the Re- ver Galley	Livres Ex- d.			4400	12	220	
June	7	To <i>Peter Lacherre</i> , his Acc <sup>t</sup> . for Bal <sup>d</sup> . due to me herein, carried to your Credit in that Acc <sup>t</sup> .				600	12	30	
						5000		250	
1791		Doncarlo Red Wine, Co. 2,	Dr.						
April	22	To <i>Edward Hall</i> , Cadiz, for Company 2, our Account, for my Half Cost of	Pipes			40	10	94	
		To Cash, paid Duty, &c.				1		300	
						40		394	

# L E G E R. No III.

[ 11 ]

		Contra	Cr.		£.	s.	d.
1791	May 6	By <i>Abel Archer</i> my Account, for my Share N <sup>r</sup> . Proceeds said Tallow	- -	10	78	2	6
<hr/>							
1791		Contra	Cr.				
		By Balance, for my Half	Paper Anj. Wine Bales   Tun				
		Cost of - -	30   10	14	100	-	-
		Duty, &c. -	-   -		200	-	-
					300	-	-
<hr/>							
1791		Contra	Cr.				
			Hhds.				
April 27		By Sundries, sold <i>Richard Homan</i> -	2		48	-	-
May 14		By Cash, sold <i>John Archer</i> -	1	1	24	-	-
		By Balance, for Half Cost and Duty -	20	14	210	-	-
			23		282	-	-
<hr/>							
1791		Contra	Cr.				
			Livres Ex.				
April 7		By Sundries, for Am <sup>t</sup> . Invoice of 20 Hhds. Burgundy, per the <i>Rover Galley</i> - -	5000   12		250	-	-
<hr/>							
1791		Contra	Cr.				
			Pipes				
		By Balance, for my Half Cost of - -	40	14	94	-	-
		Duty, &c. - -	-		300	-	-
			40		394	-	-
			-		-	-	-



1791		Narrow Modes, Co. 4,	Dr.	£.	s.	d.	1791
			Aunes				
May	6	To <i>Abel Archer</i> my Account, for my $\frac{1}{3}$ Cost, &c. of - - -	2580	10	72	18	May
	7	To Cash, paid Duty, &c. - - -		1	12	-	
	23	To <i>John Bird</i> , for 6 Mo. Disc <sup>t</sup> . allowed him - - -		12	2	15	
	31	To Sund. for the Closing of this Acc <sup>t</sup> . - - -			177	9	
			2580		265	3	
1791		Lewis Lestock of London, Co. 2.	Dr.				
		O. A.	English				
June	1	To <i>Loftus</i> and Co. our Acc <sup>t</sup> . of Ex <sup>r</sup> . in Co. for <i>George Usher's</i> Bill on <i>Michael Clancy</i>	113 2 5 $\frac{1}{4}$	10	5	125	1791
	18	To said <i>Lestock</i> his Acc <sup>t</sup> . for Bala. hereof carried to your Credit in that Acc <sup>t</sup>	66 17 6 $\frac{3}{4}$	11	3	74	May
			180 0 0			199	June
1791		Voyage to London from Nantz, per the <i>George</i> , Capt. <i>Evans</i> , Co. 2,	Dr.				
May	10	To <i>Lewis Lestock</i> for Co. 2, our Acc <sup>t</sup> . for my Half 20 Tun Lead, consigned <i>Abel Archer</i>		12	99	9	1791
							May
1791		Voyage from London to Nantz, per the <i>George</i> Capt. <i>Evans</i> Co. 4.	Dr.				
May	10	To <i>Lewis Lestock</i> my Acc <sup>t</sup> . for my $\frac{1}{3}$ 40 Pieces Serge, consigned <i>Abel Archer</i>		9	90	12	1791
							May
1791		John Bird	Dr.				
May	23	To <i>Narrow Modes</i> in Co. 4, sold him at 6 Mo.		12	93	3	1791
							May
1791		Narrow Modes, Co. 2,	Dr.				
			Aunes				
May	30	To <i>Narrow Modes</i> , Co. 4, my Half of	1290	12	64	10	1791

1791	Contra	Cr.	£.	s.	d.
		Aunes			
May 14	By Cash, sold <i>John Archer</i> - -	43 <sup>0</sup>	1	43	—
23	By <i>John Bird</i> , sold him -	860	12	93	3 4
30	By Sundries, taken to Acc <sup>t</sup> . Co. 2	1290		129	—
		<u>2580</u>		<u>265</u>	<u>3 4</u>

1791	Contra	Cr.	£.	s.	d.
		English Ex.			
May 10	By Sundries, for Am <sup>t</sup> . Inv. of 20 Tun Lead, consign- ed <i>Abel Archer</i> of <i>Nantz</i> , per the <i>George</i>	180 0 0	10 <sup>1</sup> / <sub>2</sub>	198	18 —
June 30	By Sundries, lost by Exa.			6	8 <sup>1</sup> / <sub>2</sub>
				<u>199</u>	<u>4 8<sup>1</sup>/<sub>2</sub></u>

1791	Contra	Cr.	£.	s.	d.
May 18	By Profit and Loss, for Amount of my Half said Lead, said Ship being lost. - -		13	99	9 —

1791	Contra	Cr.	£.	s.	d.
May 18	By Profit and Loss, for my half said Serge said Ship being lost - -		13	99	12 2

1791	Contra	Cr.	£.	s.	d.
May 23	By Sundries, in full - -			93	3 4

1791	Contra	Cr.	£.	s.	d.
		Aunes			
	By Balance, for my Half of -	1290	14	64	10 —

1791		Tea	Dr.		£.	s.	d.
			Green	Bohea			
June 11		To Advent. in Co. with Ben. Beasley, taken out of his Hands on my Acc <sup>t</sup> .	lb.	lb.			
			600	600	306		
1791		Rum	Dr.				
			Gallons				
June 28		To Rum in Co. 2, taken to my Account from said Company			8	136	17 6
				730			
1791		Charges	Dr.				
June 30		To Cash, paid these 6 Months, as per Book of Charges			1	155	
1791		Profit and Loss	Dr.				
May 18		To Sundries, for Amount of Wares, lost in the George, for Nantz			190	1	2
June 30		To Sundries, for my Half Charges thereon			17	14	3 <sup>1</sup> / <sub>2</sub>
		To Ship Providence, lost thereby			3	30	
		To Lewis Lestock my Account, lost by Exa.			9	3	4 9 <sup>1</sup> / <sub>2</sub>
		To Abel Archer my Account, lost by Exa.			10		2 1
		To Charges, laid out these 6 Months			13	140	
		To Stock, for my N <sup>t</sup> . Gain			1	172	10 10 <sup>1</sup> / <sub>2</sub>
						553	13 3 <sup>1</sup> / <sub>2</sub>



# L E G E R No. III.

[ 13 ]

1791	Contra		Cr.			£.	s.	d.
			Green Bohea					
			lb.	lb.				
	By Balance, remaining unfold	-	600	600	14	306	—	—
			—	—		—	—	—
1791	Contra		Cr.					
			Gallons					
	By Balance, remaining unfold	- - -	730		14	136	17	6
			—			—	—	—
1791	Contra		Cr.					
June 30	By Sundries, for Cellarage due me on Claret, Hops, &c. of Company 2	-				15	—	—
	By Profit and Loss, expended the last 6 Mo.	-			13	140	—	—
						155	—	—
1791	Contra		Cr.					
April 14	By Tea, Co. 4. for my $\frac{3}{4}$ N <sup>t</sup> . Gain on do.	-			9	3	12	—
May 21	By Lewis Leslock, my Account, for my $\frac{1}{3}$ of N <sup>t</sup> . Gain on Brocades	-			9	8	5	8 $\frac{1}{4}$
	By Narrow Modes, Co. 4., for my $\frac{1}{3}$ of N <sup>t</sup> . Gain on Do.	-			12	8	1	8
June 10	By Cash, for my $\frac{1}{4}$ of 400l N <sup>t</sup> . Gain by Trade in Co. with A. Arthur and Co.	-			1	100	—	—
	By Loftus and Co. our Acc <sup>t</sup> . of Exa. in Co for my $\frac{1}{2}$ N <sup>t</sup> . Gain by Exa.	-			4	8	6	11 $\frac{1}{4}$
	By Sundries, for my $\frac{1}{2}$ Gain on Claret, Hops &c. in Co. 2	-				77	6	9
	By Claret	- - - gained thereby			1	9	—	—
	By Wares from Leghorn	- - do.			1	34	1	—
	By Sugar	- - do.			2	29	2	—
	By Bills and Notes	- - do.			2		1	4 $\frac{1}{2}$
	By Bonds	- - do.			2	15	—	—
	By Ship Bonadventure	- - do.			2	45	—	—
	By Adv. in Co. with B. Bewley	do.			5	67	7	4
	By Voy. to Rochelle, Co. 2	do.			7	9	3	—
	By Commission	- - do.			8	72	14	1 $\frac{3}{4}$
	By Voy. to Nantz, Co. 2	- do.			8	7	10	—
	By Voy. to Cadiz, Co 2	- do.			8	10	11	6
	By Voy. to Rouen, Co. 2	- do.			9	14	3	3
	By Voy. to London, Co. 4 per Mer. do.	- - -			9	12	17	1 $\frac{1}{2}$
	By Voy. to do. Co. do. per St. Jago do.	- - -			10	13	14	7 $\frac{1}{4}$
	By Voy. to Nantz, Co 4	- - do.			11	7	14	10
						553	13	2 $\frac{3}{4}$

1791

Balance	Dr.	£.	s.	d.
To Cash, remaining in my Hands	-	1559	15	2½
To Ship <i>Bonadventure</i> , for $\frac{3}{4}$ of her present Value	-	300	-	-
To Ship, <i>Providence</i> , for her present Value	-	275	-	-
To <i>Loftus</i> and Co. <i>Paris</i> , their Acc <sup>t</sup> . due me	-	63	12	½
To Adventure in Company with <i>A. Arthur</i> and Co. for my $\frac{1}{2}$ of 10,000l.	-	2000	-	-
To Sugar in Co. 1, for my Half the Cost of Sundries	-	255	3	-
To <i>Lewis Lestock</i> my Account, for Bala. due to me 92l. 10s. 4½d. Eng. at 8½ per Cent.	-	101	6	2½
To Voyage to <i>London</i> , Company 2, for my Half Wines, in <i>Lewis Lestock's</i> Hands	-	100	-	-
To Wares from <i>Nantz</i> , Company 2, for my Half Wine and Paper	-	100	-	-
Duty, &c.	-	200	-	-
To Burgundy Wine, Co. 2, for my $\frac{1}{2}$ 20 Pipes	-	125	-	-
Duty, &c.	-	85	-	-
To Bencarlo Red Wine, Company 2, for my Half of 40 Pipes	-	94	-	-
Duty, &c.	-	300	-	-
To Narrow Modes in Co. 2, for my $\frac{1}{2}$ of 1200 Aunes	-	64	10	-
To Tea, remaining unfold 600lb. Green, and 600lb. Bohea	-	306	-	-
To Rum, remaining unfold 730 Gallons	-	130	17	6
		6066	4	-

# L E G E R No. III.

[ 14 ]

1791

Contra	Cr.	£.	s.	d.
By <i>Swift</i> and Company, for Bala. due them	3	82	15	4
By <i>Sugar</i> . Co. 2 for Sales of 50 $\frac{1}{2}$ C. Barbadoes				
12 C. Single, 16 C. double refined	6	215	12	—
By <i>Thomas Preston</i> , due him	7	177	7	— $\frac{1}{2}$
By <i>Burgundy</i> Wine, Co. 2 for Sales of 3 Hhds.	11	72	—	—
By Stock, being my N <sup>t</sup> . Capital	1	5518	9	7 $\frac{1}{2}$
		6066	4	—

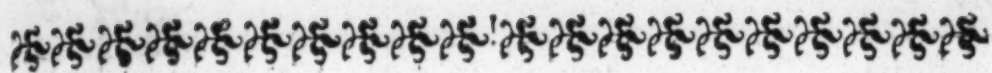


E N D

OF THE

THIRD SET.





F O R M S

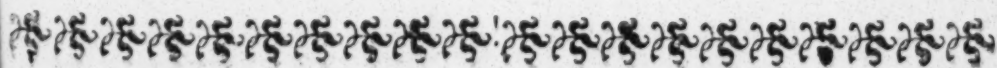
O F T H E C H I E F

AUXILIARY BOOKS.

A S N O W U S E D

In the Most Eminent

C O U N T I N G - H O U S E S .



## BILL

Dr.

Bills

Recd	No	Drawers.	On, or to whom pay <sup>d</sup> .	Date.	Sight	accep.	Due.	Fromwhom receiv'd.	
1791. Jan 21	1	E. Elliot	to my Order,	Jan. 21	2 Mo.	---	Mar 24	E. Elliot	101/
May 4	2	R. Pike	to Ditto,	May 4	6 Mo.	---	Nov 7	Rich. Pike	
Sep. 2	3	L. Leftock	on T. Preston	Aug. 20	21 Days	Aug. 27	Sept. 20	L. Leftock	Eng. 160
Oct. 26	4	T. Bell	on S. Spence,	Oct. 26	---	---		Tho. Bell	Liv. 250
No. 16	5	J. Clarke	to R. Ruby,	Oct. 7	3 Mo.	---	1791. Jan. 10	Rich. Ruby	30/

Dr.

Bills

Date. Paid.	No.		Discharged	£.	s.	d.
1791. Oct. 14	1	To Swift and Co. for my Draft	- - -	100	---	---
May 2	2	To Sundries, sold Richard Ruby	- - -	61	14	---
				161	14	---

Date.		Discharged,	£.	s.	d.
1791 Feb. 10		To Swift and Co. for my Draft	250	---	---
Mar 20		To Sundries, discounted to Chr. Kingston, for	155	1	4 1/2
Sept 24		To P. Lacherre, Rouen, H. A. Burgundy Wine	88	---	---
		To Profit and Loss, gained hereby	4	13	---
			497	14	4 1/2

N. B. Add three Days of Grace to all Bills and Notes when



( 231 )  
BOOK.

and Notes Cr.

Ex. or Dif.	£.	s.	d.		Disposed of.			Ex. or Dif.	£.	s.	d.	
				1790								
D 6 per	100	—	—	Mar. 20	By Note pay <sup>d</sup> pass <sup>d</sup> Chr. Kingston				101	—	—	
	65	12	6	May 24	By Cash discounted	65	12	6	diff. 6 per	63	17	8
Ex. 10 $\frac{1}{2}$	177	—	—	Oct. 20	By Cash				177	—	—	
Ex 12d $\frac{1}{2}$	13	—	5	26	By Abel Archer, Liv. Nantz, M. A.	250	—	—	Ex 12d $\frac{1}{2}$	13	—	5
D 6 per	29	14	7	Dec. 31	By Balance	30	—	—	diff. 6 per	29	14	7
					By Profit and Loss lost hereby						14	10
	385	7	6									

385 | 7 | 6

Payable Cr.

No	Drawers.	Whose fa- vour.	Date.	Sight	accept.	Due.	£.	s.	d.
1	E. Pike	T. Bell	Oct. 9	Sight	—	—	100	—	—
2	Loftus & Co.	R. Ruby	April 2	Ufance	—	May 5	61	14	—
							161	14	—

Payable Cr.

No	My Notes.	Whose Favour.	Date.	Sight.	Due	£.	s.	d.
1	Pass'd	David Denham	Jan. 12	1 Mo.	Feb. 15	250	—	—
2	Pass'd	Christopher Kingston	Mar. 12	6 Mo.	Sept. 15	159	14	4 $\frac{1}{2}$
3	Pass'd	William Walker	Aug. 21	1 Mo.	24	88	—	—
						497	14	$\frac{1}{2}$ 4

they fall due ; those on Sight, or on Demand excepted.

Dr.

S A L E S of two Lots. containing three whole and six half Chefts Single Tea, received from *E. F. London*, via *Chester*, per the *Race Horse*, *Joseph Norman* Master, for my own Account and Risk, viz

Three whole Chests.				Six half Chests.			
		G. q. lb.				q. lb.	
F. 93	574	B. 1	1 3 2	F. 76	1439	B. 4	3 17
	756	2	1 3 0		40	5	3 16
	822	3	1 3 10		1	6	3 17
					3	7	3 16
			5 1 12		4	8	3 17
			3 23		1990	9	3 16
			lb.				
			4 1 17 sut. 493			5 1 15	
			off 18 $\frac{1}{4}$			off 1 0 14	
			per Inv. 474 $\frac{3}{4}$			4 1 1 sut. 477	
						off 18 $\frac{1}{4}$	
						per Inv. 458 $\frac{3}{4}$	
<p>1790. Charges.</p> <p>Nov. 8 Duty and Fees at Entry - - - - -</p> <p>Freight - - - 1l. 12s. 6d. Lighterage - - - 4s.</p> <p>Certificate - - - 2s. 2d. Carriage home - 2s.</p> <p>Car. to Crane &amp; Cranage 3s. Porters - - - 1s. 6d.</p> <p>Dec. 12 Credited Account of Tea from <i>Chester</i> per <i>Racehorse</i> for Nt. Proc. 180</p>							

Dr. S A L E S 10 Planks Mahogany, and 3 Butts Currants, received from  
C. D. Pristol, per the *Nassau*, William Holland, Master, for joint Ac-  
count and Risk of said C. D. and self, each half

10 Planks Mahogany.					3 Butts Currants.	
No.	len.	bre.	thic.	cont.		C. q. lb.
	Feet.	In.	In.			
1	6,2	18,2	6,	60,	A.B.	1 18 2 14
2	10,2	14,2	8,	101,1		2 19 0 3
3	12,	22,	5,	110,		3 19 1 5
4	10,	22,	4,2	82,2		
5	10,	17,	5,	70,3	Gr.	56 3 22
6	7,2	18,2	8,	92,1	Tr.	8 0 25
7	8,	27,	4,2	81,		
8	11,2	20,	7,2	143,3	Nt.	48 2 25
9	12,2	19,2	6,2	131,3		
10	10,	18,2	5,2	84,3		
Square Feet - - 958						
Charges.						
Duty and Fees at Entry						
Freight Mahogany, per Bill Lading						
Landing 1s. 6d. Watching 2s. 8½d. Carriage home 3s. 9½d.						
Measuring, 4d. per Hundred						
Freight Currants, per Bill Lading						
Landing 1s. 6d. Certificate 2s. 2d. Carriage home 6s. 6d.						
to Crane and Cranage 8s.						
Porters receiving and delivering 1s. 10d. Com. on 125l. 13s.						
8d. at 2½ per 3l. 2s. 10d.						
Created C. D. Bristol b. a. for ½ Nt. Proceeds, without my						
Prejudice, till in Cash						
---Wares from Bristol, per Nassau, in Co. with C. D. for my ½						

1791	Chefts			l. f.	£.	s.	d.
	W.	H.					
Dec. 1	2		Sold <i>James Wywill</i> at 4 Months - -	17			
			N <sup>o</sup> . 1 & 2. Two whole Chefts amount-		128	16	—
			ing per Waste Book, to - - -				
5			Sold <i>George Hutchinson</i> for Cash - -	2			
		4	No. 4, 5, 6, 7, Four half Chefts, a-		164	—	—
			mounting per Waste-Book, to - -				
12			Sold <i>Richard Selby</i> at 4 Months - -	39			
	1	2	No. 3, 8, 9. One whole and two half		157	10	—
	—	—	Chefts, amounting per Waste-Book, to		—	—	—
	3	6			450	6	—
					—	—	—

1791					
May 17	Sold <i>Thomas Fleetwood</i> at 9 Months	-	-	81	
	10 Planks Mohogany, measuring per Waste				
	Book 958 Feet at 8d. per	-	-	31	18
June 1	Sold <i>William Meredeth</i> , Scale Weight, 4 Months,	34			
	3 Butts Currants, Weight N <sup>t</sup> . per Waste-Book,				
	49C. 1qr. 10lb. at 38s. per C.	-	-	93	14
				125	13
					6



## INVOICE-BOOK.

INVOICE of two Lots containing three whole and six half Chefts Single Tea, bought by *E. B.* at the East India Company's last Sale, and forwarded to *C. D. Chester*, to be consign'd *A. B. Dublin*, for his Account and Risk.

				C. q. lb.			l. s. d.			£. s. d.		
F. 93 No.	754	B.	1	1	3	2						
	756		2	1	3	0						
	822		3	1	3	10						
				5	1	12						
				3	23		Tare and Draft.					
			4	1	17		Suttle 493 lb.					
E. I. C. Allowance $4\frac{1}{2}$ lb. for each 116				18 $\frac{1}{4}$	Trett.							
				474 $\frac{3}{4}$	at 5s. 8d.			134	10	3		
				Discount $6\frac{1}{2}$ per Cent,				8	14	10		

				C. q. lb.			l. s. d.			£. s. d.		
F. 76 No.	1439	B.	4	0	3	17						
	40		5	0	3	16						
	1		6	0	3	17						
	3		7	0	3	16						
	4		8	0	3	17						
	1990		9	0	3	16						
				5	1	15						
				1	0	14	Tare and Draft.					
							Suttle lb. 477					
							18 $\frac{1}{4}$	Trett.				
							458 $\frac{3}{4}$	at 7s. 7d.		173	18	10
							Discount,	$6\frac{1}{2}$ per Cent,		11	6	1
										162	12	9

Charges												
Part of the Entry, Bond, and Searcher's Fees										12	6	
Casing, and Lot Money,										2	4	0
Officers 1s. Porters at the India Warehouse 1s.											2	0
Carriage to the Quay and Inn 6s. Sealing 1s.										7	0	
Wharfage 1s. 9d. Loading and Unloading 1s. 6d.										3	3	
Brokerage for entering and forwarding										5	0	
for buying at the Company's Sales, $\frac{1}{2}$ per Cent										1	8	9
										5	2	6

My Commission, at 2 per Cent	293	10	8
Errors and Omissions excepted.	5	17	4
	299	8	0

LONDON, October 15th, 1790.

Charges in Chester,				E. F.			l. s. d.		
Carriage 10 Cwt. 3 qrs. 18 lb. at 7s. per Cwt.				3	16	4			
Entry, Cocket, Duplicate, and Searchers					5	6			
Carriage to Parkgate, and Porterage					10	6			
Postage 1s. 4d. Commission 9s.					10	4			

	5	2	8
British	30	10	8
Exchange at Par	25	7	0 $\frac{1}{2}$
Irish	329	4 $\frac{1}{2}$	2 $\frac{1}{2}$

## INVOICE-BOOK.

INVOICE of 40 Tubs and 10 full bound Firkins Butter, shipp'd for  
*Bordeaux*, on the *La Esperance*, *Pierre Valois* Master, to Address of *B. C.*  
 there, for his Account and Risk.

	C. q.	lb.	Tare	No.	C. q.	lb.	Tare	No.	C. q.	lb.	Tare	£.	s.	d.
B.C.Δ. No. 1	1	2	26	30	11	1	2	26	21	1	2	19	27	
	1	1	26	33		1	1	23		1	0	18	24	
No. 1 to 50	1	0	2	25		2	0	4		1	2	25	34	
	1	1	23	34		1	1	23		1	3	9	32	
	1	3	0	33		1	2	2		1	3	15	29	
	1	2	0	37		1	2	22		1	0	17	24	
	1	2	0	34		1	2	17		1	3	0	29	
	2	0	8	32		1	2	23		1	0	0	24	
	1	1	21	34		1	0	18		1	1	21	30	
	1	2	2	24		1	2	13		1	1	16	30	
Allowance at Beam } 2lb. per Cask 20								20				20		

15 1 24 336

15 2 7 318

15 0 0 303

## Firkins

No.	C. q.	lb.	Tare	No.	C. q.	lb.	Tare
31	1	1	11	31	0	2	23
	1	1	16		2	26	14
	1	3	0		2	26	15
	1	2	8		2	21	14
	1	1	11		2	22	14
	1	2	2		2	21	14
	1	1	8		2	24	14
	1	2	8		2	26	15
	1	2	23		2	26	14
	1	1	18		2	28	15

## Totals

C. q.	lb.	Tare
15	1	24
15	2	7
15	0	0
14	3	21
7	0	19
68	0	15
12	1	26

Beam 2lb. per - - - 20

14 3 21 299

7 0 19 142

Nt. 55 2 17 at 42p.C. 116 17 5

## Charges

	l.	s.	d.
Duty 1l. 7s. 7d. Fees at Entry 10s. 0d.	-	-	1 17 7½
Carriage to Yard, and to Quay, and Shipping	-	-	8 4
Coopering 5d. per Tub 16s. 8d. Salt and Paper 2s.	1	1	2
Firkins 3d. per 2s. 6d.	-	-	-
Porters receiving and delivering 4s. 2d. Postage 1s.	-	-	5 2

3 12 3½

20 9 8½

3 0 2

Commission 2½ per Cent. - - -

Errors and Omissions excepted 123 9 10½

D U B L I N, 16th November, 1790.

A. B.

## INVOICE-BOOK.

INVOICE of 18 Bales, containing three Hundred and Sixty tanned Hides, shipped for Cadiz, on the *Nostra Señora Succora E. Almas* of Lisbon, *Joachim Do Benfim* Master, to Address of C. B. and Company there, for their Account and Risk. viz.

H.	C. q. lb.	-H.	C. q. lb.	H.	C. q. lb.
10	2 2 26	10	2 3 5	10	2 1 5
C & B. 10	2 2 3	10	2 3 18	10	2 3 14
1 to 18 10	2 3 4	10	2 2 15	10	2 0 4
10	2 2 27	10	2 0 4	10	2 1 4
10	3 0 1	10	2 1 27	10	2 1 7
10	2 2 2	10	2 3 15	10	2 3 15
10	2 3 16	10	2 2 18	10	2 3 13
10	2 3 4	10	2 1 15	10	2 2 15
10	2 3 5	10	2 2 5	10	2 3 5
10	2 2 8	10	2 3 1	10	2 2 13
10	2 3 4	10	2 3 15	10	2 2 15
10	2 1 27	10	2 2 18	10	2 0 0
120	32 2 15	120	32 3 16	120	30 0 26

	C. q. lb.	d.	£.	s.	d.
120 Hides Wt. 32 2 15 is 3655 Suttle ft. at $7\frac{1}{2}$ per		-	110	8	$2\frac{1}{2}$
120 D <sup>o</sup> . Wt. 32 3 16 is 3684 at $7\frac{1}{2}$ per		-	115	2	6
120 D <sup>o</sup> . Wt. 31 0 26 is 3498 at $7\frac{1}{8}$ per		-	107	9	$9\frac{1}{2}$
CHARGES					
Duty		7 14 10	333	0	$6\frac{1}{2}$
Fees at Entry		18 2			
39rs. 1 lb. Lacking Rope, at $3\frac{1}{2}$ d. per ft.		1 4 $9\frac{1}{2}$			
Packer's 8d. per Score		12 0			
Crane Charges		5 5			
Carriage to Quay, and Shipping 15s. Quay } Porters 2s. 2d. }		17 2			
Brokerage 3d. per Hide		4 10 0			
			16	2	$4\frac{1}{2}$
Commission 2 per Cent			349	2	11
			6	19	8
Errors and Omissions excepted			356	2	7
DUBLIN, 16th Nov. 1791.					
A. B.					





## Examples of the usual Transactions

I N

### MERCHANTS ACCOUNTS.

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The Ordinary Negotiations of Merchants, are

1. **B**UYING and Selling.
2. Receiving and Paying.
3. Assigning and Counter-Balancing Accounts. \*
4. Drawing and Remitting.
5. Discounting Debts, Active and Passive.
6. Receiving and passing Bills of Exchange, and the like, with Discounts
7. Insuring, Active and Passive.
8. Lending and Borrowing Money on Bottomry.
9. Lending and Borrowing Money at Interest.
10. Buying Houses and Land, and Setting or Selling them.
11. Buying Ships and Freight them, or letting them out to Freight
12. Shipping of Wares to Sea, and Receiving Wares from Sea
13. Protesting and Paying Protested Bills, for the Honour of the Drawer or Endorser; all which, or many at least, may be for either my own Account, or for an Employer's Account, or for myself and others in Company.

Other Petty Transactions, are,

1. Making or receiving Abatements for Defect in Goods.
2. Giving or Receiving Security for old Debts
3. Buying Goods, and Selling them immediately.
4. Wagering, Promising, making fore hand Bargains.
5. Making or Receiving Presents.
6. Finding or Losing.
7. Posting Debts, as desperate and receiving Payment.

Proper

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\* But this Terms Counter-Balance is not used by many.

## Q U E S T I O N S

O F T H E

## First Set of Book-keeping.

Proper ACCOUNTS, Domestick.		Acting Persons are
1	A. buys from B. Brandy worth 50 <i>l.</i> and pays him in ready Money. How shall I post it?	A. B.
2	A. buys from B. 60 <i>l.</i> worth Tobacco, for the like Value in Rum	A. B.
3	A. buys from B. 70 <i>l.</i> worth Hops, for which he gives B. his Promissory Note	A. B.
4	A. buys from B. 80 <i>l.</i> worth Hides, for which he gives B. C's Promissory Note	A. B.
5	A. buys from B. 90 <i>l.</i> worth Sugar, for which he gives B. an accepted Bill he had on C.	A. B.
6	A. buys from B. 100 <i>l.</i> worth Tea, for which he gives to B. B's own Promissory Note	A. B.
7	A. buys from B. 110 <i>l.</i> worth Coffee at 3 Months	A. B.
8	A. buys from B. 120 <i>l.</i> worth Wine, in part of what B. owed him	A. B.
9	A. buys from B. 130 <i>l.</i> worth Rum, and gives him an Assignment on C. who accepts it	A. B.
10	A. buys from B. 140 <i>l.</i> worth of Indigo, and draws on C. of London, in favour of B.	A. B.
11	A. buys from B. 150 <i>l.</i> worth of Butter, and pays 100 <i>l.</i> in Brandy, and 50 <i>l.</i> in ready Money	A. B.
12	A. buys from B. 160 <i>l.</i> worth of Tallow, and pays half in ready money, and the other half in Bank-Notes	A. B.
13	A. buys from B. 170 <i>l.</i> worth of Linen, half at 3 Months, the other half to pay an old Debt due to A.	A. B.
14	A. buys from B. 180 <i>l.</i> worth of Wool, for $\frac{1}{3}$ of which, he gives C's Promissory Note, for another $\frac{1}{3}$ he gives B, B's own Promissory Note, for the other $\frac{1}{3}$ , he gives him an accepted Bill on D.	A. B.
15	A. buys from B. 190 <i>l.</i> worth of Leather, for which he assigns C. to pay 50 <i>l.</i> draws a Bill on D. of London for 60 <i>l.</i> and gives his own Promissory Note for 80 <i>l.</i> payable at 6 Months	A. B.
16	A. buys from B. a Ship called the <i>Bonadventure</i> , for 400 <i>l.</i> for which he has given him four Promissory Notes, each 100 <i>l.</i> by which A engages to pay in four Payments within a Year.	A. B.

- |    |   | Acting<br>Persons |
|----|---|-------------------|
| 17 | A. buys from B. 100 <i>l.</i> worth of Claret, and 50 <i>l.</i> worth of Vinegar, and pays him in Tobacco 80 <i>l.</i> and in Hops 70 <i>l.</i>   | A. B.             |
| 18 | A. buys from B. 55 <i>l.</i> worth of Butter, 65 <i>l.</i> worth of Tallow, and 75 <i>l.</i> worth of Hides, and pays him in ready Money 45 <i>l.</i> in Hops 95 <i>l.</i> and is to pay the Remainder in six Months.   | A. B.             |
| 19 | A. buys from B. 30 <i>l.</i> worth of Mace, 35 <i>l.</i> worth of Nutmegs, 40 <i>l.</i> worth of Cloves, and 45 <i>l.</i> worth of Cinnamon; of which each keeps an Account in a general Title of Spice, in Payment of which, A. makes over to B. $\frac{1}{3}$ of his Ship <i>Bonadventure</i> . | A. B.             |
| 20 | A. pays 15 <i>l.</i> for Cooperage and other Charges on his Wine,   | A.                |
| 21 | A. pays 50 <i>l.</i> for his Share of refitting the Ship <i>Bonadventure</i>  | A.                |
| 22 | A. receives 60 <i>l.</i> for his $\frac{2}{3}$ of said Ship.  | A.                |
| 23 | A. refunds to B. 6 <i>l.</i> for defect in Tobacco sold him formerly. <i>Note</i> , the Account of this Tobacco is closed   | A.                |
| 24 | A. refunds to B. 5. for defect in Hops sold some time ago. <i>Note</i> , each of them has Acc <sup>t</sup> . of Hops open in the Leger  | A.                |
| 25 | A. pays B. what he owed him for Wares formerly bought on Trust.   | A. B.             |
| 26 | A. pays B. 100 <i>l.</i> and takes up his first Promissory Note, mentioned N <sup>o</sup> . 16.   | A. B.             |
| 27 | A. pays B. 60 <i>l.</i> for C's Bill on him, favour B. at Sight.  | A. B.             |
| 28 | A. assigns B. to pay D. 77 <i>l.</i> which A. owes D, which B. does accordingly   | A.B.D.            |
| 29 | A. owes B. 50 <i>l.</i> B. owes C. 50 <i>l.</i> C. owes A. 50 <i>l.</i> C. gives A. an Assignment on B. for that Sum, who accepts it in discharge of A's Debt to him, and all gave each other their Receipts.   | A.B.C.            |
| 30 | A. happening to have a Promissory Note of B's for 100 <i>l.</i> passes it to B. in Payment of his own Promissory Note, which B. had, and which A. takes up from him now.  | A. B.             |
| 31 | A. gives B. 100 <i>l.</i> for his Bill on C. in favour of D.  | A. B.             |
| 32 | A. of <i>Dublin</i> , draws on C. of <i>London</i> , in favour of D. there, a Bill of 100 <i>l.</i>   | A.                |
| 33 | A. owing B. 150 <i>l.</i> at his request gives in Payment of that Debt, his Bill on C. which B. remits to D.  | A. B.             |
| 34 | A. owes B. 80 <i>l.</i> and pays it 6 Months before the time, B. allowing him Discount at 6 <i>per Cent</i> , <i>per Annum</i> .  | A. B.             |
| 35 | A. having 100 <i>l.</i> due him from B. who failed, compounds the Debt taking 60 <i>l.</i> in full for the Whole.   | A. B.             |
| 36 | A. having 140 <i>l.</i> due him from B. who failed, signs a Letter of Licence, and compounds the Debt for 100 <i>l.</i> payable in one Year.  | A. B.             |
| 37 | A. discounts to B. a Bill on C. of <i>Cork</i> of 100 <i>l.</i> Payable in 4 Months, paying in full 98 <i>l.</i>  | A. B.             |
| 38 | A. receives from C. of <i>Cork</i> , a Bill of 1000 Livres Tournois, which C. had on D. of <i>Paris</i> , Exchange at 12 <i>d.</i> <i>per Liv.</i> with Orders to get it discounted, which A. himself does at 1 <i>per Cent</i> . and keeps it for his own Account, of which he advises C.        | A. C.             |



- |    |  |                         |
|----|--|-------------------------|
| 39 | A. owes B. 110 <i>l.</i> in Payment of which, he gives B. a Bill of 100 <i>l.</i> Eng. on C. of London, in favour of B. who has not yet determined how he shall dispose of the Bill.   | Acting Persons<br>A. B. |
| 40 | A. receives from C. of London a Bill on D. of Cadiz of 400 Dollars, at 4 <i>s.</i> per Dol. Irish, which Bill A. intends to negotiate here.  | A. C.<br>A. B.          |
| 41 | A. lends B. 100 <i>l.</i> pay <sup>d</sup> . in 1 Year, on his Promissory Note.  | A. B.                   |
| 42 | A. insures to B. 500 <i>l.</i> at 5 per Cent. on B's ship the <i>Providence</i> , bound to Leghorn, receiving in Hand 25 <i>l.</i> for Premium.  | A. B.                   |
| 43 | A. insures to B. 400 <i>l.</i> on his House, for the Premium of 5 per Cent. for which B. gives his Promissory Note.  | A. B.                   |
| 44 | B's Ship the <i>Providence</i> , on which A. insured 500 <i>l.</i> to B. is lost: A. pays B. 420 <i>l.</i> in full.  | A. B.                   |
| 45 | A. lends B. 100 <i>l.</i> on Bottomry, to be repaid with 30 <i>l.</i> Premium, if B's Ship the <i>Betty</i> arrives safe at Barbadoes; otherwise he is to receive nothing.   | A.                      |
| 46 | A. lends B. 200 <i>l.</i> on Bottomry, to be repaid with 50 <i>l.</i> Premium to John Nash of Leghorn, for A's Account, in Case B's Ship the <i>Catherine</i> arrives safe there.  | A.                      |
| 47 | A. lends B. 300 <i>l.</i> worth of Wares, on Bottomry to be remitted to him, with 60 <i>l.</i> Premium, in Case B's Ship the <i>Blessing</i> arrives safe at Alicant.  | A.                      |
| 48 | B's Ship the <i>Betty</i> , on which A. lent B. 100 <i>l.</i> [N <sup>o</sup> . 45 is lost]  |                         |
| 49 | A. receives Advice that B's Ship the <i>Catherine</i> , on which he insured 200 <i>l.</i> [N <sup>o</sup> . 46] is safe arrived at Leghorn; and, that John Nash there, received for Principal and Premium 250 <i>l.</i>                                  | A.                      |
| 50 | A. receives Advice, that B's Ship the <i>Blessing</i> is safe arrived at Alicant, together with a Bill of 360 <i>l.</i> on Messrs. Digby of Dublin, payable in 15 Days, for the Principal and Premium lent on Bottomry to B. as in [N <sup>o</sup> . 47] | A.                      |
| 51 | A. lends B. 100 <i>l.</i> to be repaid as soon as B. thinks proper, with Interest, at 6 per Cent. per Annum, requiring no Bond or Note.  | A. B.                   |
| 52 | A. receives from B. 3 <i>l.</i> for Half a Year's Interest of 100 <i>l.</i> mentioned in [N <sup>o</sup> . 51] which B. still keeps.   | A. B.                   |
| 53 | A. receives from B. 103 <i>l.</i> for Principal and Half a Year's Interest, for 100 <i>l.</i> mentioned in [N <sup>o</sup> . 51]   | A. B.                   |
| 54 | A lends B. 500 <i>l.</i> at Interest at 6 per Cent. per Annum, pay <sup>d</sup> . Half yearly; for which B. gives his Bond in Judgement.   | A. B.                   |
| 55 | A. receives from B. 15 <i>l.</i> for Half a year's Interest  | A. B.                   |
| 56 | A, receives from B. 515 <i>l.</i> for Principal and Interest, and cancels B's Bond.  | A. B.                   |
| 57 | A. who owes me 100 <i>l.</i> already charged in my Books, being in Danger of failing, I oblige him to secure me the Debt; which he does, by giving B. jointly bound with him for that Sum.   | A. B.                   |

PROPER FOREIGN TRADE,

		£.	s.	d.
1	BOUGHT 100 Tubs Butter, and shipp'd them in the Rover Galley, for <i>Bordeaux</i> , to sell for my Acc <sup>t</sup> . the whole Cost and Charges, paid in ready Money, is -	12	—	—
2	Bought of <i>Will. Ford</i> , at 3 Months, <i>l. s. d.</i> 20 Hhds Tallow, for - - - - - 300 0 0 And shipp'd them in the <i>George</i> of <i>Dublin</i> , for <i>Nantz</i> , paying Duty, and all other Charges - - - - - 50 0 0	350	—	—
3	Ship'd for <i>London</i> , in the <i>Ann</i> and <i>Mary</i> , Linen, (mentioned in N <sup>o</sup> . 13, of Domestick Accts) which stands me in already 170 0 0 Paid Duty, and other Charges, at shipping 10 0 0	180	—	—
4	Ship'd for <i>Leghorn</i> in the <i>William</i> of <i>Dublin</i> , the following Wares, <i>viz.</i> 40 Tubs Butter, bought this Day for ready Money, at 25s. per Tub - - - 50 0 0 10 Hhds. Tallow, formerly bo <sup>t</sup> . and charg'd 160 0 0 28 Barrels Beef, for which I am to pay <i>Michael Smith</i> , at 3 Months - - 68 0 0 20 Boxes Candles, each 5 Doz. at 3s. 9d. per Doz. receiv'd in Barter of Brandy, this Day - - - - - 18 15 0 Paid Duty, and other Charges, at shipping, in ready Money, - - - - - 20 0 0 The Freight of my said ship, I reckon for this Cargo - - - - - 50 0 0	366	15	—
5	Ship'd for <i>Bilboa</i> , in the <i>James</i> of <i>Cork</i> , the following Wares, <i>viz.</i> 2400 lb. Tanned Sole Leather bo <sup>t</sup> . and charg'd formerly, at 7d. per lb. - 70 0 0 2400 d <sup>o</sup> . Upper receiv'd this Day from B. in Part of his debt, at 6½d. per lb. - 65 0 0 Paid Duty, &c. till on board - - - 15 0 0 The Freight, (⅓ of which is mine, and ⅔ <i>Adam Brays</i> ) is - - - - - 30 0 0	180	—	—
6	Paid <i>Digby</i> and Co. <i>Dublin</i> , a Bill of 15 <i>l.</i> drawn on me in their Favour, by <i>Digby</i> and Co. of <i>London</i> , for the Premium and other Charges of insuring 120 <i>l.</i> on the afore said Wares; and 120 <i>l.</i> on my ⅓ of said Ship <i>James</i> of <i>Cork</i> at 5 per Cent. - - - - - 15	15	—	—
7	The <i>Rover</i> Galley, bound for <i>Bordeaux</i> , on board of which I had 100 Tubs Butter, is cast away, and Nothing sav'd, Value - - - - - 125	125	—	—
8	<i>Abel Archer</i> of <i>Nantz</i> advises me he has receiv'd my 20 Hhds. Tallow, formerly consign'd him, in the <i>George</i> of <i>Dublin</i> , and sold them for Ready Money, the N <sup>o</sup> . Proceeds amounting to - - - - - 425	425	—	—

R

9	Lewis Lestock of London advises me that he has receiv'd the Linen, which I formerly consign'd to him, in the <i>Ann and Mary</i> , for Acc <sup>t</sup> . but has sold none as yet	£.	s.	d.	19
10	John Nash of Leghorn advises me, that a great Part of the Wares, which I formerly consign'd him, in the <i>William of Dublin</i> , was thrown over Board, in a storm as appears by the Master's Protest; that the ship arrived safe with the Remainder; and that he sold Half on Trust, Half for ready Money, the N <sup>t</sup> . Proc. amounting to	240	—	—	20
11	The <i>James of Cork</i> , bound for <i>Bilboa</i> , on which I had got insur'd 300 <i>l</i> . for my Share of the Ship and Cargo, being lost; Lewis Lestock has receiv'd from Insurers 252 <i>l</i> . in full,				21
			l.	s.	d.
	Viz. For Leather - - -		151	14	0
	For my $\frac{1}{3}$ of the Ship - - -		100	6	0
			252	—	—
12	Lewis Lestock London, has sent me an Account Sales of my Linen, (mentioned in N <sup>o</sup> . 3 and 9) And in Return of N <sup>t</sup> . Proceeds, he has sent me likewise the Bill of Digby & C <sup>o</sup> . of London, on Digby & C <sup>o</sup> . of Dublin, for 225 <i>l</i> . (which they have accepted,) pay <sup>a</sup> . in 2 Mo. I have not yet determined whether I shall negotiate this Bill, or not	225	—	—	22
13	Abel Archer of Nantz, advises me, that he has been obliged to make 10 <i>l</i> . abatement, for Defect in my Tallow formerly sold by him (N <sup>o</sup> . 8.) Note, the Account of this Voyage is closed some time ago	10	—	—	23
14	Lewis Lestock of London advises me of 5 <i>l</i> . Charges on my Linen which he omitted in the Acc <sup>t</sup> . Sales, for which I credited the Voyage. Note, the Account of this Voyage is not yet closed	5	—	—	24
15	John Nash of Leghorn advises me that one of the Persons to whom he formerly sold my Wares on Trust, (N <sup>o</sup> . 10) died in such Circumstances, that the Debt is intirely lost; being	15	—	—	25
16	Abel Archer, Nantz, advises me, that according to my Orders, he has shipp'd in the <i>George of Dublin</i> , 40 Pipes Brandy, for London, and consign'd them to L. Lestock there to sell for my Account. The whole Cost, &c. amounting to	200	—	—	
17	Received from Abel Archer of Nantz per Letter of—Invoice of 37 Pipes Brandy shipp'd in the <i>Lion of Liverpool</i> , Captain— for Dublin m. a. amounting to	200	—	—	
18	Lewis Lestock of London has sent me an Acc <sup>t</sup> . Sales of 40 Pipes Brandy, (N <sup>o</sup> . 16) the N <sup>t</sup> . Proc. amounting to 220 <i>l</i> . Eng. Exa. at 10 per Cent, and that according to my Orders, he has shipp'd, in Return from thence, in the <i>George of Dublin</i> , for Cork, 500 <i>lb</i> . Green Tea, and consign'd it to Eben. Pike, there to sell for my Account	242	—	—	
	Received				



		l.	s.	d.
19	Received from on Board the <i>Nativity</i> of <i>Wexford</i> , 10 Tun of Claret, consign'd to me by <i>Peter Laroche</i> of <i>Bourdeaux</i> , according to my Orders, and for my Account,			
		l.	s.	d.
	The Cost and Charges till on Board amounting per Invoice to	-	-	220 0 0
	Paid Duty here, at 14 <i>l.</i> per Tun	-	-	140 0 0
			360	-
20	<i>Lewis Lestock</i> of <i>London</i> advises me, that he has paid, for my Account, the Draft of <i>Peter Laroche</i> of <i>Bourdeaux</i> in Favour of <i>Digby and Co.</i> of <i>London</i> , for 200 <i>l.</i> <i>English</i> , Exchange at 10 per Cent		220	-
21	Receiv'd Advice that the <i>Dolphin</i> of <i>Dublin</i> is lost, in her Way hither from <i>Cadiz</i> : I had on Board, Lemons and Oranges, to the Value of 100 <i>l.</i> shipp'd and consign'd to me, by <i>Edward Hall</i> , according to my Orders, and for my Account		100	-
22	Drawn on <i>John Nash</i> of <i>Leghorn</i> . a Bill of 100 <i>l.</i> Sterling. to the Order of <i>William Warren</i> , of <i>Dublin</i> , who has paid me the Value in ready Money		100	-
23	Receiv'd from on Board the <i>Eagle</i> 40 Chests Florence Wine, and 20 D <sup>o</sup> . Oil shipp'd by <i>John Nash</i> of <i>Leghorn</i> , and consign'd to me for my Account,			
		l.	s.	d.
	The Cost, there,	-	-	125 0 0
	Paid Duty, &c, here	-	-	7 0 0
			132	-
	Sold the whole to <i>John Healy</i> , for his promissory Note, payable in 6 Months, of		150	-
24	Paid the Master of the <i>Eagle</i> , the Freight and other Charges on the Florence Wine and Oil, lately receiv'd, and sold, (N <sup>o</sup> . 23)		10	-
25	Receiv'd from on Board the <i>Joseph</i> of <i>Nantz</i> , 10 Pipes Brandy consign'd to me by <i>Abel Archer</i> , for my Acc <sup>t</sup> He also advises me, that he has drawn on <i>Digby and Co.</i> of <i>London</i> , for my Account, for amount thereof, viz. ———— 2600 Livres, at 32 <i>d.</i> <i>English</i> per $\Delta$ is 115 <i>l.</i> 11 <i>s.</i> 1½ <i>d.</i> and Exchange between <i>London</i> and <i>Dublin</i> at 10 per Cent. is here		127	2 2½

# A N S W E R S

## T O T H E

### F I R S T S E T.

#### P R O P E R A C C O U N T S D O M E S T I C.

1.		£.	11.		£.
A.	Brandy Dr. to Cash —	50	A.	Butter Dr. to Sund 150l.	
B.	Cash Dr. to Brandy —	50		viz. To Brandy 100	
				To Cash - 50	
2.					150
A.	Tobacco Dr. to Rum —	60	B.	Sundries Dr. to Butter 150l.	
B.	Rum Dr. to Tobacco —	60		Brandy - 100	
				Cash - - 50	
3.					150
A.	Hops Dr. to Notes pay <sup>r</sup> .	70			
B.	Bills and Notes Dr. to Hops	70	12.		
4.			A.	Tallow Dr. to Cash - -	160
A.	Hides Dr. to Bills and Notes	80	B.	Cash Dr. to Tallow - -	160
B.	Bills and Notes Dr. to Hides	80	13.		
5.			A.	Linen Dr. to B. - -	170
A.	Sugar Dr. to Bills and Notes	90	B.	A. Dr. to Linen - -	170
B.	Bills and Notes Dr. to Sugar	90	14.		
6.			A.	Wool Dr. to Bills and Notes	180
A.	Tea Dr. to Bills and Notes	100	B.	Sund. Dr. to Wool 180l. viz	
B.	Notes pay <sup>r</sup> . Dr. to Tea	100		B. and Notes 120	
				Notes pay <sup>r</sup> . 60	
7.					180
A.	Coffee Dr. to B. — —	110	15.		
B.	A. Dr. to Coffee — —	110	A.	Leather Dr. to Sund. 190l.	
8.				To C. - 50	
A.	Wine Dr. to B. — —	120		To D. - 60	
B.	A. Dr. to Wine — —	120		To N. pay <sup>r</sup> . 80	
9.					190
A.	Rum Dr. to C. — —	130	B.	Bills and Notes Dr. to Leather.	
B.	Bills and Notes Dr. to Rum	130			190
10.			16.		
A.	Indigo Dr. to C. — —	140	A.	Ship Bonadventure, Dr. to	
B.	Bills and Notes Dr. to Indigo	140		Notes pay <sup>r</sup> . - -	400
			B.	Bills and Notes Dr. to Ship	
				Bonadventure - -	400

17.		L.	26.		L.
A.	Sund. Dr. to Sund. 150l.		A.	Notes pay <sup>r</sup> . Dr. to Cash -	100
	<i>viz.</i>		B.	Cash Dr. to Bills and Notes	100
	Claret 100   To Tobacco 80				
	Vinegar 50   To Hops 70	150			
B.	Sund. Dr. to Sund. 150l.				
	<i>viz.</i>				
	Tobacco 80   To Claret 100				
	Hops 70   To Vinegar 50	150			
18.					
A.	Sund. Dr. to Sund. 195l.				
	<i>viz.</i>				
	Butter 55   To Cash 45				
	Tallow 65   To Hops 95				
	Hides 75   To B. 55	195			
B.	Sund. Dr. to Sund. 195l.				
	<i>viz.</i>				
	Cash 45   To Butter 55				
	Hops 95   To Tallow 65				
	A. 55   To Hides 75	195			
19.					
A.	Spice Dr. to Ship Bonadventure -	150			
B.	Ship Bonadventure Dr. to Spice -	150			
20.					
A.	Wine Dr. to Cash -	15			
21.					
A.	Ship Bonadventure Dr. to Cash -	50			
22.					
A.	Cash Dr. to Ship Bonadventure -	60			
23.					
A.	Profit and Loss Dr to Cash 6				
B.	Cash Dr. to Profit and Loss 6				
24.					
A.	Hops Dr. to Cash -	5			
B.	Cash Dr. to Hops -	5			
24.					
A.	B. Dr. to Cash -	100			
B.	Cash Dr. to A. -	100			
26.					
A.	Notes pay <sup>r</sup> . Dr. to Cash -	100			
B.	Cash Dr. to Bills and Notes	100			
27.					
A.	C. Dr. to Cash -	60			
B.	Cash Dr. to Bills and Notes	60			
28.					
A.	D. Dr. to B. -	77			
B.	A. Dr. to Cash -	77			
D.	Cash Dr. to A. -	77			
29.					
A.	B. Dr. to C. -	50			
B.	C. Dr. to A. -	50			
C.	A. Dr. to B. -	50			
30.					
A.	Notes pay <sup>r</sup> Dr. to Bills and Notes -	100			
B.	Notes pay <sup>r</sup> Dr. to Bills and Notes -	100			
31.					
A.	D. Dr. to Cash -	100			
B.	Cash Dr. to C. -	100			
32.					
A.	D. Dr. to C. -	100			
33.					
A.	B. Dr. to C. -	150			
B.	D. Dr. to A. -	150			
34.					
A.	B. Dr. to Sund. 80l.				
	<i>viz.</i>				
	To Cash - 77 13 4 $\frac{1}{4}$				
	To P. & Loss 2 6 7 $\frac{1}{4}$				
B.	Sund. Dr. to A. 80l. <i>viz.</i>	80			
	Cash - 77 13 4 $\frac{1}{4}$				
	P. and Loss 2 6 7 $\frac{1}{4}$	80			
35.					
A.	Sund. Dr. to B. 100l.				
	<i>viz.</i>				
	Cash - 60				
	P. and Loss 40				
B.	A. Dr. to Sund. 100l. <i>viz.</i>	100			
	To Cash - 60				
	To P. & Loss 40	100			



36.		£.	s.	48.		£.
A.	Profit and Loss Dr. to B.	40		A.	No Posting here:	
B.	A. Dr. to Profit and Loss	40				
37.				49.		
A.	Bills and Notes Dr. to Cash	98		A.	John Nash, Leghorn, my	
B.	Cash Dr. to Bills and Notes	98			Acc <sup>t</sup> . Dr. to Bottomry	250
38.				50.		
A.	Bills and Notes Dr. to C.	49	10	A.	Bills and Notes Dr. to Bot-	
C.	B. Dr. to Bills and Notes	49	10		tomry - - -	360
39.				51.		
A.	B. Dr. to C. - -	110		A.	B. Dr. to Cash - -	100
B.	Bills and Notes Dr. to A.	110		B.	Cash Dr. to A. - -	100
40.				52.		
A.	Bills and Notes Dr. to C.	80		A.	Cash Dr. to Profit and Loss	3
C.	A. Dr. to Bills and Notes	80		B.	Profit and Loss Dr. to Cash	3
41.				53.		
A.	Bills and Notes Dr. to Cash	100		A.	Cash Dr. to Sundries, 103 <sup>l</sup> .	
B.	Cash Dr. to Notes paya.	100			viz:	
42.					To B. - -	100
A.	Cash Dr. to Insurance -	25			To P. and Loss -	3
B.	Ship Providence Dr. to Cash	25				103
43.				54.		
A.	Bills and Notes Dr. to In-			A.	Bonds Dr. to Cash - -	500
	surance - - -	5		B.	Cash Dr. to Bonds paya.	500
B.	House Dr. to Notes paya.	5		55.		
44.				A.	Cash Dr. to Bonds - -	15
A.	Insurance Dr. to Cash -	420		B.	Bonds paya. Dr. to Cash	15
B.	Cash Dr. to Ship Providence	420		56.		
45.				A.	Cash Dr. to Bonds - -	515
A.	Bottomry Dr. to Cash -	100		B.	Bonds paya. Dr. to Cash	515
46.				57.		
A.	Bottomry Dr. to Cash -	200		A.	A. and B. Dr. to A. - -	100
47.						
A.	Bottomry Dr. to Wares	300				

## PROPER FOREIGN TRADE.

1	Voyage to Bourdeaux in the Rover Galley Dr. to Cash -	155	
2	Voyage to Nantz in the George of Dublin Dr. to Sund	£ 350	
	viz. to William Ford - - - - -	300	
	To Cash - - - - -	50	
		350	

		£	s.	d.
3	Voyage to London in the <i>Ann and Mary</i> , Dr to Sund. £180	180	—	—
	<i>viz.</i> To Linen Cloth - - - - -	170		
	To Cash - - - - -	10	180	—
4	Voyage to Leghorn in the <i>William of Dublin</i> , Dr. to Sund. £366 15s. <i>viz.</i>	366	15	—
	To Cash, paid for Butter, & Charges on the Cargo - - - - -	70		
	To Tallow - - - - -	160		
	To Michael Smith - - - - -	68		
	To Brandy - - - - -	18 15		
	To d <sup>o</sup> . Ship - - - - -	50	366	15
5	Voyage to Bilboa in the <i>James of Cork</i> , Dr. to Sund. £180	180	—	—
	<i>viz.</i> To Leather - - - - -	70		
	To B. for the up. Leath. - - - - -	65		
	To Cash for Duty, &c. - - - - -	15		
	To d <sup>o</sup> . Ship for my $\frac{1}{3}$ Fr. - - - - -	10		
	To Adam Bray for his $\frac{1}{3}$ - - - - -	20	180	—
6	Sund. Dr. to Cash - - - - - £15 <i>viz.</i>	15	—	—
	Voyage to Bilboa - - - - -	9		
	Ship <i>James</i> for my $\frac{1}{3}$ - - - - -	6		
7	Profit and Loss Dr. to Voyage to Bourdeaux in the <i>Rover Galley</i> , my Acc <sup>t</sup> . - - - - -	25	15	—
8	<i>Abel Archer</i> , Nantz, my Acc <sup>t</sup> . Dr. to Voyage to D <sup>o</sup> . in the <i>George of Dublin</i> - - - - -	425	—	—
9	No Polling here till I receive the Acc <sup>t</sup> . Sales			
10	<i>John Nash</i> , Leghorn, my Acc <sup>t</sup> . Dr to Voyage to Leghorn - - - - -	240	—	—
11	<i>Lewis Lestock</i> , London, my Acc <sup>t</sup> . Dr. to Sund. £252 <i>viz.</i>	252	—	—
	To Voyage to London - - - - -	151 14		
	To Ship <i>James</i> - - - - -	100 6	252	—
12	Bills and Notes Dr. to Voy. to Lond. in the <i>Ann &amp; Mary m. a.</i> - - - - -	225	—	—
13	Profit and Loss Dr to <i>Abel Archer</i> , Nantz, my Acc <sup>t</sup> . - - - - -	100	—	—
14	Voy to Lond. in the <i>Ann &amp; Mary</i> , Dr. to <i>L. Lestock</i> of D <sup>o</sup> m. a. - - - - -	5	—	—
15	Voy. to Leghorn in the <i>William of Dub.</i> Dr. to <i>J. Nash</i> of d <sup>o</sup> . m. a. - - - - -	15	—	—
16	Voy. to Lon. in the <i>George of Dub.</i> Dr. to <i>A. Archer</i> of Nantz m. a. - - - - -	200	—	—
17	Brandy m. a. Dr. to <i>Abel Archer</i> , Nantz, my Acc <sup>t</sup> . - - - - -	200	—	—
18	Voy. to Cork in the <i>George of Dublin</i> Dr. to Voy. to London my Acc <sup>t</sup> . 220l. at 10 per Cent - - - - -	242	—	—
19	Claret Dr. to Sundries - - - £360 <i>viz.</i>	360	—	—
	To <i>P. Laroche Bourd. M. A.</i> 220 - - - - -	220		
	To Cash - - - - -	140	360	—
20	<i>Peter Laroche</i> of Bourdeaux m. a. Dr. to <i>L. Larvson m. a.</i> 200l. English at 10 per Cent. - - - - -	220	—	—
21	Profit and Loss Dr. to <i>Edward Hall</i> of Cadiz, m. a. - - - - -	100	—	—
22	Cash Dr. to <i>John Nash</i> of Leghorn. m. a. - - - - -	100	—	—
23	Bills and Notes Dr. to Sundries - - - £150 <i>viz.</i>	150	—	—
	To <i>J. Nash</i> of Leghorn m. a. - - - - -	125		
	To Cash - - - - -	7		
	To Profit and Loss - - - - -	18	150	—
24	Charges Dr. to Cash - - - - -	10	—	—
25	Brandy Dr. to <i>Digby and Co. London</i> , m. a. - - - - -	127	2	$\frac{1}{4}$

Q U E S T I O N S  
O F . T H E  
S E C O N D S E T.

		FACTORAGE.			L. s. d.		
1	RECEIVED from on Board the St <i>Lewis</i> of <i>Bourdeaux</i> , 20 Tuns of Claret, consign'd me by <i>Peter Laroche</i> of said Place to sell for his Account.—Paid Duty and other Charges, here	-	-	-	340	-	-
2	Sold, for ready Money, 1 Tun <i>Laroche's</i> Claret	-	-	-	40	-	-
3	Sold to A. on Account, 1 Tun of d <sup>o</sup> . Claret at	-	-	-	42	-	-
4	Sold to B. at 1 Month, 1 Tun of d <sup>o</sup> . Claret at	-	-	-	42	-	-
5	Sold to C. on his Note, 1 Tun of d <sup>o</sup> . Claret at	-	-	-	42	-	-
6	Sold to D. in paymt. of my own Note, 1 Tun d <sup>o</sup> . Claret at	-	-	-	42	-	-
7	Sold to E. in paymt. of A's Bill on me, in his Favour 1 Tun d <sup>o</sup> . Claret, at	-	-	-	42	-	-
8	Sold to F. 2 Tuns of d <sup>o</sup> . Claret at 42 <i>l.</i> per, for 60 Tubs of Butter, which D <sup>o</sup> . <i>Laroche</i> order'd me to buy, for his Account	-	-	-	84	-	-
9	Sold to G. 2 Tuns of d <sup>o</sup> . Claret at 40 <i>l.</i> per, for 400 Galls. Rum at 4 <i>s.</i> per. which I had occasion for	-	-	-	80	-	-
10	Barter'd 4 Tuns of do. Claret, at 40 <i>l.</i> per, for my own Beef, do. <i>Laroche</i> having ordered me to buy Beef for his Acc <sup>t</sup> .	-	-	-	160	-	-
11	Took to my own Account the remaining 6 Tuns of Claret do. at 40 <i>l.</i> per	-	-	-	240	-	-
12	Shipp'd for <i>P. Laroche, Bourdeaux</i> , the Beef and Butter men- tioned in No. 8 and 10 and paid Duty, &c. at shipping	-	-	-	10	-	-
13	Being to send <i>P. Laroche</i> an Acc <sup>t</sup> . Sales of his Claret; and to close that Acc <sup>t</sup> .	L. s. d.					
	I charge the After-charges, not posted hitherto, which amount to	-	-	8	0	0	
	My Commission on the Total Sales, (814 <i>l.</i> ) at 2½ per	-	-	20	7	0	
	So that, deducting all the Charges from the Total Sales, the N <sup>t</sup> . Proceeds is	445	13	0			
					474	-	-
14	My Provision on the Butter and Beef, shipp'd (No. 12.) at 2½ per Cent. is	-	-	-	6	2	-
15	After closing <i>Laroche's</i> Acc <sup>t</sup> . Claret and sending him the Account Sales, I find an Omission of 4 <i>l.</i> Charges on said Claret not posted	-	-	-	4	-	-



	£.	s.	d.
16 Bought for ready Money, by Order, and for Account of <i>Laroche</i> , 5 Tun of Tallow, at 30 <i>l.</i> per, and shipped them in the <i>Rover</i> for <i>Bourdeaux</i> , to the Consignation of d <sup>o</sup> . Paid Duty, &c. 20 <i>l.</i> in all	170	—	—
17 My Provision on the Tallow sent <i>Laroche</i> , viz. on 170 <i>l.</i> at 2½ per Cent. is	4	5	—
18 Since the closing of <i>Laroche's</i> Account Claret, I have made Abatement for Defect therein, and refunded to the Buyers in ready Money	5	—	—
19 Remitted to <i>Laroche</i> , in Part of the N <sup>t</sup> . Proceeds of his Claret	200	—	—
20 Remitted to <i>Digby</i> and Co. of <i>London</i> , a Bill of <i>Digby</i> and Co. of <i>Dublin</i> , in their Favour, for Acc <sup>t</sup> . of <i>Peter Laroche</i> , being the Balance of his Acc <sup>t</sup> . Currt. Value paid said <i>Digby</i> and Co. of <i>Dublin</i>	46	6	—
21 Receiv'd from on board the <i>Vigilant</i> of <i>Rochelle</i> , 10 Pipes Brandy, containing 1000 Gallons consign'd to me by <i>Lewis Martin</i> , to sell for his Account: Paid Duty and other Charges	125	—	—
22 Sold to A. 2 Pipes, each containing 100 Gallons at 4 <i>s.</i> per Gallon for ready Money	40	—	—
23 Sold to B. 2 d <sup>o</sup> . each containing 100 Gallons at 4 <i>s.</i> 2 <i>d.</i> per Gallon at 3 Months	41	13	4
24 Sold to C. 2 d <sup>o</sup> . each containing 100 Gallons, at 4 <i>s.</i> 3 <i>d.</i> per Gallon, half ready Money, Half at 2 Months	42	10	—
25 Taken to my own Account, the remaining 4 Pipes, containing 400 Gallons, at 4 <i>s.</i> per Gallon	80	—	—
The said Pipes being over-guged 5 Gallons each. I have made Abatement to every Buyer accordingly, before the Account was closed			
26 To A. I have refunded	2	—	—
27 To B. I have abated in Acc <sup>t</sup> . the Money being not yet due	2	1	8
28 To C. I have abated 2 <i>l.</i> 2 <i>s.</i> 6 <i>d.</i> and received the Remainder of his Debt	19	2	6
29 Made the like abatement to myself on each of the Pipes	4	—	—
30 Laid out further Charges on <i>Lewis Martin's</i> Brandy	5	10	—
31 My Provision on the Sales of said Brandy, (amounting to 20 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> ) at 2½ per Cent.	5	2	1
32 The N <sup>t</sup> . Proc. of said Brandy, which closes the Acc <sup>t</sup> . being	58	7	1
33 Bought from <i>William Ford</i> , for Account of <i>Lewis Martin</i> , viz.			
3 Tuns Tallow, at 30 <i>l.</i> per Tun, is	90	0	0
Paid him in Part	60	0	0
The Rem. I am to pay in 3 Mo.	30	0	0
	90	0	0
Shipp'd said Wares in the <i>Betty</i> , for <i>Rochelle</i> to the consignation of said <i>Martin</i> , for his Account			
Paid Charges at shipping	4	10	0
My Commission, at 2½ per Cent.	2	7	3
	96	17	3

		£.	s.	d.
34	Paid Ready Money for insuring 180l. on <i>Laroche's</i> Tallow (No. 16)	3	12	—
35	Insured, by <i>Lewis Martin's</i> Directions, his 3 Tuns of Tallow, the Premium being	2	—	—
36	Paid <i>Digby &amp; Co.</i> of <i>Dublin</i> , a Bill of said <i>Martin's</i> their Fav.	45	—	—
37	Paid <i>W. Ford</i> , what was due to him, for <i>L. Martin's</i> Acc <sup>t</sup> .	30	—	—
38	Suppose without any Directions of <i>Lewis Martin</i> , I discount the 30l. and paid <i>William Ford</i> in full	29	10	—
39	Suppose by <i>Lewis Martin's</i> Directions, I discounted the 30l. paying in full	29	10	—
40	Received from <i>William Warren</i> , by Order of <i>Garret Walsh</i> of <i>Nantz</i> , to be laid out on his Account	100	—	—
41	B. (mention'd No. 4.) pays me what he ow'd for <i>Laroche's</i> Claret	42	—	—
42	B. mention'd No. 23) discounts to me 39l. 11s. 8d. which he ow'd for <i>Lewis Martin's</i> Brandy; and pays in full the Abatement being made on said <i>Martin's</i> Acc <sup>t</sup> .	39	—	—
43	Suppose, in the last Question, the abatement had been made on my Acc <sup>t</sup> . as being in need of Money; and I receive in full	39	11	8
44	Suppose B. died and the Debt be lost beyond Recovery	39	11	8
45	By Order of <i>Abel Archer</i> of <i>Nantz</i> , I have bo <sup>d</sup> . for ready Money, at the Custom-House Auction, the 10 Pipes of his Brandy that had been made a Prize by the <i>Dublin Privateer</i>	300	—	—
46	By Orders of <i>John White</i> , of <i>Rochelle</i> , I have given Orders to my C <sup>or</sup> respondent <i>Lewis Lestock</i> of <i>London</i> , to send me a Parcel of Teas, for Account of said <i>White</i> , which Teas I have this Day received, being as per Invoice.			
		l.	s.	d.
	400l. Eng. which at $8\frac{1}{2}$ per Cent. is here	434	0	0
	Paid Duty and other Charges here	350	0	0
		784	—	—
47	Shipp'd for <i>Galway</i> , in the <i>Providence</i> , <i>A. B.</i> Master, 4 Pipes of <i>Abel Archer's</i> Brandy, to the Address of my Correspondent <i>Pat. Lynch</i> . to be sold for the Account of said <i>Archer</i> .—Paid Charges here	12	—	—
48	Received from <i>Pat. Lynch</i> of <i>Galway</i> , an Acc <sup>t</sup> . Sales of <i>Abel Archer's</i> 4 Pipes Brandy; the N <sup>t</sup> . Proc. amounting to	145	—	—
49	Paid to <i>C. D.</i> in ready Money the Draft of <i>L. Lestock</i> , for Am <sup>t</sup> . of <i>John White's</i> Tea, being 400l. Eng. at $8\frac{1}{2}$ per	434	—	—

A N S W E R S

# A N S W E R S

## TO THE

### S E C O N D S E T.

#### F A C T O R A G E.

		£.	s.	d.
1	LAROCHE his Account Claret, Dr. to Cash	340	—	—
2	Cash Dr to Laroche, his Account Claret	40	—	—
3	A. Dr. to Laroche, his Account Claret	42	—	—
4	B. Dr. to Laroche, his Account Claret	42	—	—
5	Bills and Notes Dr. to Laroche his Account Claret	42	—	—
6	Notes payable Dr to Laroche, his Account Claret	42	—	—
7	A. Dr. to Laroche, his Account Claret	42	—	—
8	Laroche his Account Dr. to his Account Claret	84	—	—
9	Rum Dr to Laroche his Account Claret	80	—	—
10	Laroche his Account Dr. to his Account Claret	160	—	—
	Claret Dr. to Beef	160	—	—
11	Claret Dr. to Laroche his Account Claret	240	—	—
12	Laroche his Account Dr. to Cash	10	—	—
13	Laroche his Account Claret Dr. to Sundries £474 viz.			
		l.	s.	d.
	To Cash for Charges	8	0	0
	To Commission	20	7	0
	To Laroche his Acc <sup>t</sup> .	445	13	0
		474	—	—
14	Laroche his Account Dr. to Commission	6	2	—
15	Laroche his Account Dr. to Cash	4	—	—
16	Laroche his Account Dr. to Cash	170	—	—
17	Laroche his Account Dr. to Commission	4	5	—
18	Laroche his Account Dr. to Cash	5	—	—
19	Laroche his Account Dr. to Cash	200	—	—
20	Laroche his Account Dr. to Cash	46	6	—
21	Lewis Martin, Rochelle his Account Brandy Dr. to Cash	125	—	—
22	Cash Dr. to Martin his Account Brandy	40	—	—
23	B. Dr. to Martin his Account Brandy	41	13	4
24	Sundries Dr. to Martin his Account Brandy £42 10s. viz.			
	Cash	21	5	0
	C.	21	5	0
		42	10	—
25	Brandy Dr. to Martin his Account Brandy	80	—	—
26	Martin his Account Brandy Dr. to Cash	2	—	—
27	Martin his Account Dr. to B.	2	1	8
28	Sundries Dr. to C. £21 5s. viz.			
	Cash	19	2	6
	Martin H. A. Brandy	2	2	6
		21	5	—

Martin



		£.	s.	d.
29	Martin his Account Brandy Dr to Brandy - -	4	-	-
30	Martin his Account Brandy Dr. to Cash - -	5	10	-
31	Martin H. A Brandy Dr. to Commission - -	5	2	1
32	Martin H. A. Brandy, Dr to Martin his Account - -	58	7	1
33	Martin his Account Dr. to Sundries £96 17s. 3d. viz.			
	To Cash - -	64	10	0
	To William Ford 30 0 0			
	To Commission - 2 7 3			
		96	17	3
34	Laroche his Account Dr to Cash - - -	3	12	-
35	Martin his Account Dr. to Insurance - - -	2	-	-
36	Martin his Account Dr. to Cash - - -	45	-	-
37	William Ford Dr. to Cash - - -	30	-	-
38	William Ford Dr. to Sundries - £30 viz.			
	To Cash - - -	29	10	0
	To Profit and Loss - 00 10 0			
		30	-	-
39	William Ford Dr to Sundries - £30 viz.			
	To Cash - - -	29	10	0
	To Martin his Acc <sup>t</sup> . 00 10 0			
		30	-	-
40	Cash Dr. to Garret Walsh, Nantz, his Account - -	100	-	-
41	Cash Dr to B. - - -	42	-	-
42	Sundries Dr. to B. - - £39 11s. 8d. viz			
	Cash - - -	39	00	0
	Martin his Acc <sup>t</sup> . Brandy 11 8			
		39	11	8
43	Sundries Dr. to B. - - £39 11s. 8d. viz.			
	Cash - - -	39	00	0
	Profit and Loss - 11 8			
		39	11	8
44	Martin his Account Dr. to B. - - -	39	11	8
45	Abel Archer, Nantz, his Account Dr. to Cash - -	300	-	-
46	John White, Rochelle, his Account Tea Dr. to Sund. £784			
	To L Lestock, Lon-			
	don, M. A. 400	434	00	0
	Eng. at 8½ per Ct.			
	To Cash - - -	350	00	0
		784	-	-
47	Abel Archer, Nantz, his Account Brandy Dr. to Cash - -	12	-	-
48	Pat. Lynch, Galway, his Account Dr. to A. Archer, Nantz, his Account Brandy - -	145	-	-
49	Lewis Lestock, London, my Account Dr. to Cash 400l. Eng at 8½ per Cent - -	434	-	-

# Q U E S T I O N S

## O F T H E

### T H I R D S E T.

C O M P A N Y.				Acting Persons
1	A. and B. (Co. No. 1. buy a Ship called the <i>Swan</i> for 360 <i>l</i> . $\frac{2}{3}$ for A's Acc <sup>t</sup> . $\frac{1}{3}$ for B's Acc <sup>t</sup> . each paying his Share in Ready Money.	-	-	A. B.
2	A. pays in 60 <i>l</i> for refitting Ship the <i>Swan</i>	-	-	A. B.
3	A. receives 100 <i>l</i> for Freight of Ship the <i>Swan</i>	-	-	A. B.
4	B. advances to A 200 <i>l</i> . to be laid out, as A shall think pro- per for their joint Account, each $\frac{1}{2}$	-	-	A. B.
5	A. lays out 300 <i>l</i> . on Linen, for his own and B's Acc <sup>t</sup> . each $\frac{1}{2}$	-	-	A. B.
6	A. buys for Acc <sup>t</sup> . do. Co. 1, each $\frac{1}{2}$ , 150 <i>l</i> . worth of Beef, <i>l. s. d.</i>			
	Of which He pays in ready Money	-	100 0 0	
	B pays the Rem. in Ready Money,	-	50 0 0	
			150 0 0	A. B.
7	A. buys for Account Co. 1, each $\frac{1}{2}$ 200 <i>l</i> . worth of Tallow, each paying his Share in Ready Money.			A. B.
8	A. ships in the <i>Ann</i> and <i>Mary</i> of <i>Dublin</i> for <i>Nantz</i> , for Ac- count Co. 1, each $\frac{1}{2}$ , <i>l. s. d.</i>			
	Tann'd Leather, just bought by him for } Ready Money - - - - }	200	0 0	
	Duty and other Charges paid by A. - - -	4	0 0	
	His Commission, at $2\frac{1}{2}$ per Cent. - - -	5	2 0	
			209 2 0	A. B.
9	A. receives from B. for his Share of aforesaid Cargo, in Ready Money, 104 <i>l</i> . 11 <i>s</i> .			A. B.
10	A. ships in the <i>Mary</i> of <i>Dublin</i> , for <i>Rouen</i> , Acc <sup>t</sup> . Co. 1. <i>l. s. d.</i>			
	Beef of said Company's No. 6 which cost -	150	0 0	
	Tallow - - - No. 7, which cost -	200	0 0	
	Duty and other Charges paid by A. - -	15	0 0	
	A's Commission on the Whole, at $2\frac{1}{2}$ per Cent. -	9	2 0	
			374 2 0	A. B.
	A's share of which is - - -	187	1 3	
	B's share (of which he pays nothing yet)	187	1 3	

		l. s. d.			Acting Persons
11	A ships in the <i>Swan</i> , for Acc <sup>t</sup> . Co. 1, each Half, for <i>London</i>				
	The Linen (mention'd No. 5) which cost	300	0	0	
	More put in by B. formerly charg'd in B's				
	Books, valued at	160	0	0	
	The Freight, valued at	6	0	0	
	Charges paid by A. at shipping	8	0	0	
	A's Comm. at $2\frac{1}{2}$ per Cent, on the whole, is	11	17	0	
		485	17	0	A. B.
12	A. receives, per the <i>Eagle</i> from <i>Peter Laroche</i> of <i>Bordeaux</i> .				
	40 Tun of Claret, for Account of A. and B.				
	each Half; the Cost, &c. there	600	0	0	
	A. pays Duty, &c.	640	0	0	
		1240	0	0	A. B.
13	A. gives C. an assignment on B. for 120 <i>l</i> . which B. pays	-			A. B.
14	<i>Peter Laroche</i> of <i>Bordeaux</i> draws on A. a Bill of 600 <i>l</i> . Fa- vour D. on Account of Claret (No. 12)—A. accepts the Bill and pays as it follows, viz.				
	In ready Money for his Half	300	0	0	
	His Bill on B. for B's Half	300	0	0	
		600	0	0	A. B.
15	A. sells to C. at 3 Months, 2 Tun Claret, belonging to Com- pany 1, at 40 <i>l</i> . per Tun	-		£80	A.
16	A. sells 4 Tun do. Claret at 40 <i>l</i> . per, for ready Money	£160			A.
17	A. sells B. [his Partner] in Account 5 Tun do. Claret, at 36 <i>l</i> per Tun	-		£180	A.
18	A. receives from N at <i>Nantz</i> , an account Sales of tann'd Leather, shipp'd (No. 8) in the <i>Ann</i> and <i>Mary</i> , account Company 1, N <sup>t</sup> . Proceeds	-		£250	A. B.
19	A. receives from R. at <i>Rouen</i> , an Account Sales Beef and Tallow (No. 10) in the <i>Mary</i> , for Account Co. 1, the N <sup>t</sup> . Proceeds amounting to 458 <i>l</i> . for which Sum, R sends A. by the same Post a Bill on B, the Partner, who owed R. so much which B. accepts				A. B.
20	A. receives from L. at <i>London</i> , an Acc <sup>t</sup> . Sales of Linen shipp'd (No 11 in the <i>Swan</i> , for Acc <sup>t</sup> . Co. 1; the N <sup>t</sup> . Proceeds amounting to 600 <i>l</i> . together with the following wares received in Return, per said Ship, for Acc <sup>t</sup> . said Co. viz				
	20 Bags Hops at	270	0	0	
	6 Chests Tea at	270	0	0	
	Duty and other Charges, there,	60	0	0	
		600	0	0	A. B.
	A. pays here, Duty, &c.	-		£100	



21 A. C. and D (Co. 2) join in partnership each  $\frac{1}{3}$ ; and put in Adding  
as follows, Persons

	<i>l.</i>	<i>s.</i>	<i>d.</i>
C. puts in Tallow, formerly bo <sup>t</sup> . and charg'd, worth - - -	150	0	0
D. puts in Hides now receiv'd in Barter for Rum - - -	120	0	0
A. puts in Butter ju <sup>st</sup> bo <sup>t</sup> . for ready Money	100	0	0
A. ships these Wares in the <i>Swan</i> for <i>Cadiz</i> , paying Duty, &c. here - - -	50	0	0
	420	0	0

Each Partner's Share of the Cargo amounts to 140 0 0 A. C. D.

22 A receives from *Hall, Cadiz*, an Account Sales of the Wares  
shipp'd (No. 21) in the *Swan*, for Account Company 2  
The N<sup>t</sup>. Proceeds amounting to 510*l*. *Hall* also advises  
A. that he has, according to his Orders shipp'd in do.  
Ship, for *London*, for Account Co. 2, in Return of the  
N<sup>t</sup>. Proceeds, as much *Alicant* Wine as amounts to £300 A. C. D.

23 A. Charges for Freight of both Cargoes in the *Swan*, viz.  
that to *Cadiz*, and that to *London*, for the former 60*l*.  
for the latter 40*l* - - - £100 A.B.C.D.

24 B. being willing to sell his  $\frac{1}{3}$  of Ship *Swan*, and Partners of  
Co. 2 desiring to be equally concerned in said Ship;  
B. sells his  $\frac{1}{3}$  and A. another  $\frac{1}{3}$  to C. D. each  $\frac{1}{3}$  being  
150*l*. payable at 1 Month - - - A.B.C.D.

25 Co. 2, buys from Co. 1, the Remainder of their Claret, viz.  
29 Tun, at 36*l*. which amounts to 1044*l*.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
C. pays down his $\frac{1}{3}$ in ready Money	348	0	0
D. pays down in ready Money -	174	0	0

B. takes up for his half Do. the Sum paid down 522 0 0 B.C.D.

26 A. receives from C. his Partner in Co. 2, 250*l*. for his Bill  
on N. of *Nantz*, who owed so much to A. for N<sup>t</sup>. Pro-  
ceeds of Leather, sold by him account Co. 1. N<sup>t</sup>. 18. A:

27 B. of Co. 1, passes to A. in part Payment of what he owed him,  
a Promissory Note of D's Co. 2 pay<sup>a</sup> at 1 Mo for 100*l*.

28 A. sells to C. of Co. 2 in Account *vide* N<sup>o</sup>. 20. *l.* *s.* *d.*  
2 Bags Hops belonging to Co. 1 for 42 0 0  
1 Chest of D<sup>o</sup>. Co. 1. Tea for - 60 0 0 A.

29 A. receives certain Advice that the Ship *Swan*, together  
with Cargo, both belonging to Co 2. is lost in her Way  
from *Cadiz* to *London*. *l.* *s.* *d.*

The Ship was worth - - -	450	0	0
The Cargo - - -	300	0	0

A. C. D.

30 A. receives from *Hall* of *Cadiz*, a Bill of 210*l*. for what re-  
mained due for Wares belonging to Co. 2. formerly  
sold by said *Hall*, (N<sup>o</sup>. 22.) The Bill is paid on Sight,  
and each partner receives his Share - - - A. C. D.

- 31 A and B. (of Co 1) intending to break up Company, divide Adding  
Wares between them, viz, Persons
- |    |   | <i>l.</i> | <i>s.</i> | <i>d.</i> |          |
|----|---|-----------|-----------|-----------|----------|
|    | A. takes to his own Acc <sup>t</sup> . 18 Bags Hops valued at   | 315       | 0         | 0         |          |
|    | B. takes remaining 5 Chetts Tea, for  | 291       | 13        | 4         | A. B.    |
| 32 | (Co. 3.) A. in <i>Dublin</i> , L. at <i>London</i> , N. at <i>Nantz</i> enter Com-<br>pany, each to manage as occasion shall require. In Pur-<br>suance to this Agreement, A. buys and ships to N. at<br><i>Nantz</i> , tann'd Leather, Co. 3, each $\frac{1}{3}$ , which cost in rea-<br>dy Money 200 <i>l.</i> his Commission, at $2\frac{1}{2}$ per Cent, is 5 <i>l.</i><br>In all 205 <i>l.</i> and advises his Partners hereof: Ex <sup>a</sup> . sup-<br>pose 10 per Cent. 30 <i>d.</i> Eng. and 33 <i>d.</i> Ir per $\Delta$ French. |           |           |           | A. L. N. |
| 33 | N. receives the Leather, and paid Duty, &c. 200 Liv. Tourn.   |           |           |           | N.       |
| 34 | N. sells the whole for ready Money  | -         | -         | 6000      | Liv.     |
|    | His Commission at $2\frac{1}{2}$ per Cent,  | -         | -         | 150       | Liv.     |
|    | Other Petty Charges paid by N. in<br>ready Money  | -         | -         | 70        |          |
|    | The N <sup>t</sup> . Proceeds he advises A. and L per<br>Account Sales, is  | -         | -         | 5580      | Liv.     |
| 35 | N. ships for Account Co. 3 to L. Brandy, which cost him<br>6000 Liv. Tourn. and advises A. and L. hereof  | -         | -         |           | N. A. L. |
| 36 | L. receives the Brandy, sells it immediately for a Cargo Hops<br>already shipp'd which he consigns to A. for Account<br>Co 3. advises N. thereof, the Cargo valued at 370 <i>l.</i> Eng.  |           |           |           | L. N. A. |
| 37 | A. receives the Hops and sells them for ready Money 345 <i>l.</i><br>of which he advises L. and N. and sends to each the<br>balance of their Accounts Current   |           |           |           |          |
|    | To L.   | -         | -         | 46        | 13 4     |
|    | To N.   | -         | -         | 53        | 1 8      |
| 38 | A. in <i>Dublin</i> and L. of <i>London</i> , agree to carry on an Acc <sup>t</sup> .<br>or Correspondence in Ex <sup>a</sup> in Partnership, to share equal-<br>ly the Gain or Loss by Ex <sup>a</sup> . on the mutual Drafts and<br>Remittances. In pursuance to this Agreement, A re-<br>mits to L. his own Bill on <i>Digby</i> , and Co. <i>London</i> , for<br>300 <i>l.</i> Eng. at 10 per Cent. which Sum L. receives ac-<br>cordingly.   |           |           |           | A. L.    |
| 39 | L. <i>London</i> , takes up from <i>Michael Clancy</i> said Place, his Bill<br>on <i>William Warren</i> , <i>Dublin</i> , for 350 <i>l.</i> Irish, Value in<br>Account with <i>Clancy</i> , <i>London</i> , at 11 per Cent. this Bill,<br>L. remits to A. of <i>Dublin</i> , who receives the contents  |           |           |           | A. L.    |
| 40 | L. of <i>London</i> , receives 400 <i>l.</i> Eng. for his Bill of 448 <i>l.</i> Ir. on<br>A of <i>Dublin</i> , Fav. <i>Thos. Preston</i> , in payment thereof,<br>A. gives his own Bill on <i>Swift</i> and Co. for that Sum.   |           |           |           | A. L.    |
| 41 | A. of <i>Dublin</i> takes up from <i>Geo. Usher</i> , a Bill on <i>Loftus</i><br>and Co. <i>Paris</i> for 10,000 L. Tourn. which he remits to said<br>Co. for their Acc <sup>t</sup> . at 12 <i>d.</i> per; and in Payment hereof,<br>gives said <i>Usher</i> a Bill on L. of <i>London</i> , Ex <sup>a</sup> . at 32 <i>d.</i> Eng.<br>per $\Delta$ French, Who pays it, for joint Acc <sup>t</sup> . of said L. & A.  |           |           |           | A. L.    |

A N S W E R S

# A N S W E R S

## T O T H E

### T H I R D S E T.

		C O M P A N Y.	£.	s.	d.
1	A.	Ship <i>Swan</i> Dr. to Cash for my $\frac{2}{3}$ D <sup>o</sup> . - -	240	—	—
	B.	Ship <i>Swan</i> Dr. to Cash for my $\frac{1}{3}$ D <sup>o</sup> . - -	120	—	—
2	A.	Sundries Dr. to Cash - £60 viz. Ship <i>Swan</i> , for my $\frac{2}{3}$ of   Repairs - - -   40 B. for his $\frac{1}{3}$ D <sup>o</sup> . - - -   20	60	—	—
	B.	Ship <i>Swan</i> Dr. to A. for my $\frac{1}{3}$ Repairs - -	20	—	—
3	A.	Cash Dr. to Sundries £100 viz. <span style="float: right;">l. s. d.</span> To Ship <i>Swan</i> , for my $\frac{2}{3}$ Freight   66 13 4 To B. for his $\frac{1}{3}$ -   33 6 8	100	—	—
	B.	A. Dr. to Ship <i>Swan</i> - - -	33	6	8
4	A.	Cash Dr. to B. - - -	200	—	—
	B.	A. Dr. to Cash - - -	200	—	—
5	A.	Sundries Dr. to Cash £300 viz. Linen, Co. 1. - 150 B. - - - 150	300	—	—
	B.	Adventure in Co. with A. Dr. to A. - -	150	—	—
6	A.	Sundries Dr. to Sundries, £150 viz. Beef Co. 1 75   To Cash 100 B. 75   To B. 50	150	—	—
	B.	Adventure in Co. with A. Dr. to Sundries, £75 viz. To Cash - - 50 To A. - - - 25	75	—	—
7	A.	Tallow Dr. to Cash - - -	10	—	—
	B.	Adventure Co. with A. Dr. to Cash - - -	100	—	—
8	A.	Sundries Dr. to Sundries, £209 2s. viz. Voy. to <i>Nantz</i> , Co. 1. 104 11   To Cash - 204 B. - - - 104 11   To Com. - 5 2	209	2	—
	B.	Adventure Co. with A. Dr. to A. - - -	104	11	—



9	A.	Cash Dr. to B.	-	-	-	-	104	11	-
	B.	A. Dr. to Cash	-	-	-	-	104	11	-
10	A.	Sundries Dr. to Sundries	£374	2s.	6d.	viz.	-	-	-
		Voy. to Rouen, Co. 1.	187	1	3	To Beef, D <sup>o</sup> . Co.	75	0	0
	B.	-	187	1	3	To Tal. Co. 1.	100	0	0
						To Cash	15	0	0
						To Com. on the whole	9	2	6
						To B. for his $\frac{1}{2}$ both	175	0	0
							374	2	6
	B.	Advent. Co. with A. Dr. to Sund.	£187	1	3	viz.	-	-	-
		To Advent. in Co. with A.	-	-	-	175	0	0	-
		To A. for $\frac{1}{2}$ Charges	-	-	-	12	1	3	-
							187	1	3
11	A.	Sundries Dr. to Sundries	£485	17	0	viz.	-	-	-
		Voy to Lond. Co. 1.	242	18	6	To Linen, Co. 1.	150	-	-
	B.	-	242	18	6	To B.	312	-	-
						To Ship Swan	4	-	-
						To Cash for Charges	8	-	-
						To Com. on 474 <sup>l</sup> .	11	17	-
							485	17	-
	B.	Sundries Dr. to Sundries	£312	viz.	-	-	-	-	-
		Adv. Co. with A.	242	18	6	To Adv. Co. with A.	150	-	-
		A. advanced for him	69	1	6	To Linen now put in	160	-	-
						To Ship Swan, for $\frac{1}{3}$	2	-	-
						Freight	-	-	-
							312	-	-
12	A.	1. Sund. Dr. to P. Laroche, Bourdeaux, for Co. 2. o. a.	£600	viz.	-	-	-	-	-
		Claret Co. 1. for my $\frac{1}{2}$	300	0	0	-	600	-	-
	B.	-	300	0	0	-	640	-	-
							300	-	-
		2. Claret. Co. 1. Dr. to Cash, for Duty, &c. paid on d <sup>o</sup> .	-	-	-	-	-	-	-
	B.	Adventure Co. with A. Dr. to A.	-	-	-	-	-	-	-
13	A.	C. Dr. to B.	-	-	-	-	120	-	-
	B.	A. Dr. to Cash	-	-	-	-	120	-	-
14	A.	P. Laroche, Bourdeaux, for Co. 1. o. a. Dr. to Sundries	£600	viz.	-	-	-	-	-
		To Cash, for my $\frac{1}{2}$ paid down	-	-	-	300	0	0	-
		To B. for my Bill for his $\frac{1}{2}$	-	-	-	300	0	0	-
							600	-	-
	B.	A. Dr. to Cash	-	-	-	-	300	-	-
15	A.	C Dr. to Claret, Co. 1.	-	-	-	-	80	-	-
16	A.	Cash Dr. to Claret, Co. 1.	-	-	-	-	160	-	-
17	A.	B. Dr. to Claret, Co. 1.	-	-	-	-	180	-	-
18	A.	N. Nantz, for Co. 1, our Account, Dr. to Sundries	£250	viz.	-	-	-	-	-
		To Voy. to d <sup>o</sup> . for my $\frac{1}{2}$ N <sup>t</sup> . Proc.	125	-	-	-	-	-	-
		To B. for his half	-	-	-	125	-	-	-
							250	-	-
	B.	A. Dr. to Adventure in Company with A.	-	-	-	-	125	-	-

19	A.	B. Dr. to Voyage to Rouen, Company 1,	-	225	-	-
	B.	R. Rouen Dr. to Sundries £450 viz.				
		To Adv. in Company with A.	-	225		
		To A.	-	225		
				450	-	-
20	A.	1. Wares from London, in Co. 1, Dr to Voy. ted <sup>o</sup> . for my $\frac{1}{2}$		300	-	-
		2. Wares, Company 1, Dr to Cash	-	100	-	-
	B.	Advent. in Co. with A. Dr. to Advent. in Co. with A.		300	-	-
21	A.	Sundries Dr. to Sundries £420 viz.				
		Voy. to Cadiz, for my $\frac{1}{3}$	140	To C.	-	150
		C. - - - -	140	To D.	-	120
		D. - - - -	140	To Cash	-	150
				420	-	-
	C.	Sundries Dr. to Tallow £150 viz.				
		Adventure in Co. with A. and D.	140			
		A. for Remainder	-	10		
				150	-	-
	D.	Advent. in Company with A. & C. Dr. to Sundries 140l.				
		viz. To Rum	-	120		
		To A for what he				
		advanced for me		20		
				140	-	-
22	A.	1. Edward Hall, Cadiz, for Company 2, our Account Dr.				
		to Sundries £510 viz.				
		To Voy. to d <sup>o</sup> . for				
		my $\frac{1}{3}$ N <sup>t</sup> . Proc.		170		
		To C. for his $\frac{1}{3}$	-	170		
		To D. for his $\frac{1}{3}$	-	170		
				510	-	-
		2. Sundries Dr. to Hall Cadiz, for Company 2, our Ac-				
		count. £300 viz.				
		Voyage to London, for my $\frac{1}{3}$	-	100		
		C. for his $\frac{1}{3}$	-	100		
		D. for his $\frac{1}{3}$	-	100		
				300	-	-
	C.	Sundries Dr. to Adv. in Co. with A. and D. 170l viz.				
		Adventure in d <sup>o</sup> . Company	-	100		
		A. for Remainder N <sup>t</sup> . Proceeds	-	70		
				170	-	-
	D.	D <sup>o</sup> . Post	-	170	-	-
23	A.	Sundries Dr. to Sundries £100 viz.				
		Voy. to Cadiz, for my	l. s. d.			
		$\frac{1}{3}$ of Freight	-	20 0 0		
		Voy. to London, for				
		my $\frac{1}{3}$ d <sup>o</sup> .	-	13 6 8	To S Swan,	l. s. d.
		C. for his $\frac{1}{3}$ both	33 6 8	for my $\frac{2}{3}$		
		D. for his $\frac{1}{3}$ both	33 6 8	Freight	66 13 4	
				To B. for his $\frac{1}{3}$	33 6 8	
				100	-	-
	B.	A. Dr. to Ship Swan	-	33	6	8
	C.	Adventure in Company with A. and D. Dr. to A.	-	33	6	8
	D.	D <sup>o</sup> . Post.	-	33	6	8

				£.	s.	d.
24	A.	1. C. Dr. to B.	-	150	-	-
		2. D. Dr. to Ship <i>Swan</i>	-	150	-	-
	B.	A Dr. to Ship <i>Swan</i>	-	150	-	-
	C.	Ship <i>Swan</i> Dr. to A.	-	150	-	-
	D.	D <sup>o</sup> . Pott,	-	150	-	-
25	A.	Sundries Dr. to Claret £1044 viz,		1044	-	-
		Claret Co. 2, for my $\frac{1}{3}$ in				
		d <sup>o</sup> . Co, bro <sup>t</sup> . from Co. 1	348			
		B. for his half taken up in				
		ready Money - - -	522			
		D. for what he owes of his $\frac{1}{3}$	174			
				1044	-	-
	B.	Cash Dr. to A.	-	522	-	-
	C.	Adventure in Company with A. and D. Dr. to Cash -		348	-	-
	D.	Adventure in Co. with A. and C. Dr. to Sundries £348				
		viz. To Cash - - - -	174			
		To A. - - - -	174			
				348	-	-
26	A.	Cash Dr. to N. Nantz, for Company 1, our Account -		250	-	-
27	A.	D. or Bills and Notes Dr. to B.	-	100	-	-
28	A.	C. Dr. to Wares from London, Company 1,	-	102	-	-
39	A.	Profit and Loss Dr. to Sundries £250 viz.				
		To Ship <i>Swan</i> - - -	150			
		To Voy. to London,				
		Company 2, - - -	100	250	-	-
	C.	Profit and Loss Dr. to Sundries £250 viz.				
		To Ship <i>Swan</i> - - -	150			
		To Advent. in Co.				
		with A. and D. - - -	100			
				250	-	-
	D.	D <sup>o</sup> . Pott	-	250	-	-
30	A.	Sund. Dr. to Hall, Cadiz, for Co. 2, our Acc <sup>t</sup> . £210 viz.				
		Cash - - - -	70			
		C. - - - -	70			
		D. - - - -	70			
				210	-	-
	C.	Cash Dr. to A.	-	70	-	-
	D.	D <sup>o</sup> . Pott	-	70	-	-
31	A.	Sund. Dr. to Wares from London, Co. 1, £606 13 4, viz.				
		Hops - - - -	315			
		B. - - - -	291 13 4			
				606 13 4		
	B.	Tea Dr. to A.	-	291 13 4		
32	A.	Sundries Dr. to Sundries £205 Irish, viz.				
		Voy. to Nantz, Co. 3				
		for my $\frac{1}{3}$ - - -	68 6 8	To Cash - -	200	
		L. London his Account,				
		for his $\frac{1}{3}$ - - -	68 6 8	To Commission -	5	
		N. Nantz his Account,				
		for his $\frac{1}{3}$ - - -	68 6 8			
					205 l. Irish	
	L.	Voyage to Nantz, Co. with A. & N. Dr. to A. Dublin, my				
		Acc <sup>t</sup> . my $\frac{1}{3}$ of 205 l. 68 l. 6 s. 8 d. at 10 per. Cent. is Eng.				
					62 2 5	



33	N.	1. Leather in Company with A. and L. Dr. to A. Dublin, my Account My $\frac{1}{3}$ of 205 Irish is £68 6 8, at 11d per Livre	Liv. sol den. 1490 18 2
		2 Sales Leather, in Co. with A. and L. Dr. to Cash	200 Tournois
34	N.	1. Cash Dr. to Sales Leather, in Co. with A. and L.	6000 Tournois
		2 Sales Leather, in d <sup>o</sup> . Company, Dr. to Sundries 5800 Livres, viz.	
		To Commission on 6000 Livres -	150
		To Cash for Charges not posted,	70
		To A. Dublin his Account, for his $\frac{1}{3}$ N <sup>t</sup> Proceeds (5580)	1860
		To L. London, his Account, for his $\frac{1}{3}$ d <sup>o</sup> .	1860
		To Leather, in Co, for my $\frac{1}{3}$ d <sup>o</sup> ,	1860
			5800 Tournois
	A.	N. Nantz, my Account Dr. to Voyage to D <sup>o</sup> . for my $\frac{1}{3}$ of 5580 Livres [N <sup>t</sup> . Proc. Leather] is 1860 at 11d. per	£85 5 0 Ir.
	L.	N. Nantz my Account Dr. to D <sup>o</sup> . Company 3, for my $\frac{1}{3}$ do. 1860 Livres, at 10d. per, English	£77 10 0 E.
35	N.	Sundries Dr. to Cash - - - 6000 Livres, viz.	
		Voy. to London, Co 3, for my $\frac{1}{3}$ - - -	2000
		A. Dublin, his Account, for his $\frac{1}{3}$ d <sup>o</sup> . - - -	2000
		L. London, his Account, for his $\frac{1}{3}$ d <sup>o</sup> . - - -	2000
			6000 Tournois
	A.	Voyage to London, Company 3, Dr. to N. Nantz, my Acc <sup>t</sup> . for my $\frac{1}{3}$ 6000 Liv. is 2000 Liv. at 11d. per	£91 13 4 Ir.
35	L.	Voyage to Dublin, Company with A. and N. Dr. to Sundries 90l. English, viz.	
		To N. Nantz my Account, my $\frac{1}{3}$ 6000 Livres, is 2000 Livres, at 10d. per - -	83 6 8
		To Profit and Loss for Gain by Brandy - -	6 13 4
			£90 English
	N	Voyage to Dublin, Company with A. and N. Dr. to Voyage to London, Company with D <sup>o</sup> , 90l. Eng.	2160 Tournois
		1. Cash	

37	A.	1. Cash Dr. to Sundries £345 viz.	
		To Voy. to London. Co. 3, for my $\frac{1}{3}$ 270l. Eng. 10 per Cent	99
		To Profit and Loss, for Gain by Hops - - -	16
		To L. London, his Acc <sup>t</sup> . for his $\frac{1}{3}$ 345l. (Sales Hops) -	115
		To N. Nantz, his Account for his $\frac{1}{3}$ d <sup>o</sup> . - - -	115
			<hr/> £345 Irish
		2. Sundries Dr. to Cash - - £99 15, viz.	
		L. London, his Account, for Bal. his Account	46 13 4
		N. Nantz, his Account, for Bal. his Account	53 1 8
			<hr/> £99 15
	L.	1. A. Dublin my Account, Dr. to Voyage to Dublin Company 3, 99l. Irish, at 10 per Cent. is Eng.	£90
		2. Bills and Notes Dr. to A. Dublin my Acc <sup>t</sup> . 46 13 4l. Irish at 10 per Cent. is English - -	£42 8 5 $\frac{1}{2}$
	N.	1. A. Dublin, my Account, Dr. to Voyage to Dublin Co. 3, £99 Irish, at 11d. per Livre, is French	2160 Livre
		2. Bills and Notes Dr. to A. Dublin, my Account £53 1 8 at 11d. per Livre, is French -	1158 3 7 $\frac{1}{2}$
38	A.	L. London, our Acc <sup>t</sup> . of Ex <sup>r</sup> . in Co. Dr. to Messrs. Digby d <sup>o</sup> . Place, their Acc <sup>t</sup> . 300l. Eng. at 10 per Cent.	£330 Irish
	L.	Cash Dr. to A. Dublin, our Account of Exa. in Co.	£300 English
39	L.	A. Dublin, our Acc <sup>t</sup> . of Exa. in Co. Dr. to Michael Clancy 350l. Irish, at 11 per Cent. is English	£315 6 3 $\frac{1}{2}$
	A.	Cash Dr. to L. London, our Account of Exchange in Company, £315 6 3 $\frac{1}{2}$ English - -	£350 Irish
40	A.	L. London, our Account of Exchange in Company, Dr. to Messrs. Swift and Company £400 Eng.	£448 Irish
	L.	Cash Dr. to A. of Dublin, our Account of Exchange in Company, £448 Irish - - -	£400 English
41	A.	A. Dublin, our Account of Exchange in Company Dr. to Cash £500 Irish - - -	£44 48 10 $\frac{1}{2}$ l.
	L.	Messrs. Loftus and Company their Account Dr. to L. London, our Account of Exchange in Company, £444 8 10 $\frac{1}{2}$ English - -	£500 Irish

End of PRACTICAL BOOK-KEEPING.

## C O M P U T A T I O N S

I N

## E X C H A N G E.

## I N T R O D U C T I O N.

**E**XCHANGE is the commutation of the money of one country for that of another, by means of a bill, instrument, or writ, commonly called a *Bill of Exchange*.

Exchange may likewise be defined, a fixing of the actual and momentary value of money. Silver as a metal, hath a value like all other merchandizes; but as it is capable of becoming the sign of all other merchandizes, or the medium by which they can be estimated, it may receive an additional value; for was it no more than a mere merchandize, its value would perhaps be less fluctuating, and of less consideration than it is.—As money, the Prince can fix a value upon silver in some cases, and in others he cannot. He can fix a proportion between silver as a metal and silver as money; between the several metals made use of to pass as money; he establishes the weight and standard of every piece of money, and assigns to it that ideal value, by which it is current. On the other hand, if we consider the money of one country comparatively with that of another, it receives a new value, which is fixed by the current course of commerce, and the general opinion of merchants; but never by the laws of any particular nation, because it is liable to incessant variations, and depends on the accidental circumstances of trade, the money transactions between nations, and the state of their public credit. The several nations in fixing this relative value, are chiefly guided by that particular nation which hath the greatest quantity of specie. If any one nation hath as much specie as several others together, it will then become necessary for these several nations to be regulated by the standard of that one nation. In the actual state of the universe, Holland, in this respect, seems to be the umpire, since she regulates the exchange for almost all Europe, in a manner most agreeable to her own interest. This scarcity or plenty, from whence results the mutability of the course of exchange, is not real, but relative; for instance, when Glasgow hath greater occasion for funds in London, than London of having funds in Glasgow, the price of bills must rise at Glasgow. The specie of both cities is the same, both as to weight and standard; and altho' there should be money enough to purchase bills at Glasgow upon London, yet when there is not a fund of credit at London equal to the debit, the price of bills, not of money, must rise of course.

To



To set this subject in a more practical point of view, let us consider,

1. That if our purchases and payments in foreign countries exactly balance their purchases and payments in ours, there will be but just enough of bills on the one, to clear accounts with the other; so that in this case the exchange on both sides will be at par; that is, one who gives money in one country, will receive as much in the other in weight and standard.

2. If a nation supplies us with more than it takes from us, or if we pay that nation more money than it pays to us, there will be a balance against us, which we must necessarily pay; in order to which, the demand for the money of that nation, or its bills of Exchange, becomes greater among us than the quantity to supply that demand, which raises the value of their money or bills and lowers ours, or, in other words, puts the price of their money above par, and ours below it, which constitutes what we call *the course of Exchange*. From these two considerations we may naturally infer.

1. That the course of exchange between two nations is a herald, which proclaims publicly the state of commerce and money negotiations between them, and which of the two is indebted to the other.

2. That the nation which is indebted hath the disadvantage in commerce and money transactions, and that the one which hath the balance in its favour, hath in every respect the advantage.

3. That the balance of trade naturally imports specie, and renders money at home more valuable abroad; whereas, on the other hand, when the balance is against a nation, their specie is exported, and becomes thereby less valued.

It is here thought proper to insert Sir Isaac Newton's table of the assays, weight and values of most foreign silver and gold coins actually made at the mint, by order of the Privy Council, before the year 1717, with notes and explanations, and a calculation of the real or intrinsic par of exchange, as it stood 1719, when first published, and as it was republished in London 1740.

### Explanation of the following Tables.

For understanding the following tables, it is to be observed, that the English pound Troy contains 12 ounces; 1 ounce, 20 pennyweights; 1 pennyweight, 24 grains; and 1 grain, 20 mites.

The present English standard for gold coin is 22 carats of fine gold and 2 carats or  $\frac{1}{5}$  of alloy.

The silver coin contains 11 ounces 2 pennyweights fine silver, and 18 pennyweight of alloy in the pound.

The first column of the table expresseth the fineness of the assayed piece; the letter B. signifying *better*, and W. *worse* than the English standard.

The second column the absolute weight of the piece.

The third column its standard weight, or its quantity of standard metal.

The fourth column, its value in English money.

Table

## Table Foreign Silver Coins

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	Affay.	Weight.	Stand.	Wt.	Value.
	dwt.	dwt gr.	dwt gr.	mt. d.	
The piastre of Spain or Seville piece of 8 reals, now reduced to 10	W. 1	17 12	17 10	2 54	
The new Seville piece of eight	W. 1½	14	13 21	15 43	.11
The Mexico piece of eight	W. 1	17 10	17 8	14 53	.83
The Pillar piece of eight	Sta.	17 9	17 9	53	.87
The Peru piece of eight, coarser, but of uncertain allay					
The old ecu of France, or piece of 60 sols Tournois	W. 1	17 12	17 10	2 54	
The new ecu, or piece of 5 livres or 100 sols	W. 1½	19 14½	19 11	12 60	.39
N. B. The ecu of France should be 2dwt. worse by law.					
The cruzado of Portugal, or ducat worth 400 reas, now marked and raised to 480 reas	W. 2	11 4	11 1	13 34	.31
The patacks or patagons of Por- tugal, worth 500 reas, now marked and raised to 600					
The ducatoon of Flanders, or piece of 60 sols or patters	B. 4½	20 22	21 8	2 66	.15
The patagoon of Flanders, or cross dollar, or piece of 48 patters	W. 12	18 1	17 1	13 52	.91
The ducatoon of Holland, or piece of 63 stivers	B. 3	20 21	21 3	15 65	.59
The patagoon leg dol. or rix dol. of Holland, or pieces of 50 stivers	W. 14	18	16 20	17 52	.28
The three guilder pieces of Hol- land, or piece of 60 stivers	W. 2	20 8	20 3	12 62	.46
The guilder, florin, or piece of 20 stivers	W. 2	6 18½	6 17	1 20	.08
The ten schelling piece of Zealand or piece of 60 stivers	W. 2	20 6	20 1	13 62	.21
The lion dollar of Holland, or of the ducatoon	W. 44	17 14	14 2	7 43	.07
The ducatoon of Cologne	B. 3	20 18	21 —	15 65	.02
The rix-dollar, or patagon of Cologne	W. 13	18	16 22	14 52	.53
The rix-dollar, or patagon of the Bishop of Liege	W. 12	17 22½	16 22	5 55	.48
The rix-dollar of Mentz	W. 6½	18 8	17 19	18 55	.27
The rix-dollar of Francfort	W. 9	18 8	17 14	4 54	.53
The rix-dollar of the Elector Pala- tine of the Rhine and Bavaria, before 1620		18 5			
The rix-dollar of Nuremberg	W. 6	18 10	17 22	1 55	.55
The old rix-dollar of Lunenburg	W. 10	18 11	17 15	2 54	.65
The old rix-dollar of Hanover	W. 8	18 12	17 20	2 55	.03
The double guilder of the Elector of Hanover	W. 7	18 18	18 3	16 56	.29
The guilder of the Elector of Han- over, or piece of ½	B. 17	8 10	9 1	18 28	.14

## Table of Foreign Silver Coins.

	Affay dwt.	Weight. dwt.gr.	Stan. dwt.gr.	Wt. mi.	Value d.
The half gulden of the electorate of Hanover, or piece of $\frac{2}{3}$	B. 17 $\frac{1}{2}$	4 5	4 12 19	14	.07
The gulden of the Duke of Zell, or piece of 16 gutz grosh	W. 43	11 2	8 22 10	27	.07
The gulden of the Bishop of Hil- desheim, or piece of 24 marien grosh, now raised to 26	W. 40 $\frac{1}{2}$	11 22	9 17 17	30	.21
The rix-dollar of Magdeburgh	W. 10	18 12	17 16 1	54	.27
The guld. or guilder of Magdeburg	W. 44	11 14	9 6	28	.67
The old rix-dollar of the Elector of Brandenburg	W. 9	18 13	17 19 1	55	.17
The old gulden of Brandenburg, now raised from 24 to 26 mari- en grosh	W. 43	12 4	9 19 9	30	.41
The gulden of Brandenburg, or piece of $\frac{2}{3}$	W. 43	11 3	8 23 6	27	.81
The half gulden of Brandenburg or piece of $\frac{1}{3}$	W. 43	5 13	4 11 14	13	.69
The gulden of the Elector of Sax- ony, or piece of $\frac{2}{3}$	W. 41	11 3	9 1 14	28	.12
The old bank-dollar of Hamburg	W. 8	18 9	17 17 4	54	.92
The old rix-dollar of Lubec	W. 8 $\frac{1}{2}$	18 16	17 22 17	55	.54
The four mark piece of Denmark, or coarser allay	W. 61	14 8	10 9 10	32	.23
The four mark piece of Denmark, or finer allay	W. 21	11 13 $\frac{1}{2}$	10 11 5	32	.45
The eight mark piece of Sweden	Stan.	20	20	62	
The four mark piece of Sweden	W. 58	13 12	9 23 7	30	.92
The two mark piece of Sweden	W.	6 19			
The old dollar of Dantzick	W. 10 $\frac{1}{2}$	18 9	17 12 14	54	.37
The old rix-dol. of Thorn near Dant	W. 12	18 8 $\frac{1}{2}$	17 8 15	53	.85
The rix-dollars of Sigismund III. and Vladislaus IV. K's of Poland	W. 10	18 9	17 13 14	54	.04
The rix-dol. of the late Em. Leopold	W. 10 $\frac{1}{2}$	18 9	17 12 4	54	.27
The rix-dol. of his pred. Ferdinand III	W. 10 $\frac{1}{2}$	18 9	17 12 4	54	.27
The rix dol. of Ferdinand Arch- duke of Austria	W. 10 $\frac{1}{2}$	18 5	17 8 7	53	.78
The rix-dollar of Basil	W. 7 $\frac{1}{2}$	18 18 $\frac{1}{2}$	18 3 6	56	.21
The rix-dollar of Zune	W. 13	18 1	16 23 13	52	.65
The old ducat of Venice, with the words <i>Ducatus Venetus</i> upon it	W. 23 $\frac{1}{2}$	14 15	13 1 17	40	.50
The half ducat	W. 23 $\frac{1}{2}$	7 7 $\frac{1}{2}$	6 12 18	20	.25
The new duc. with N <sup>o</sup> . 124 upon it signifying 124 sols, or 6 livres 4 sols de Picoli		18 2			
The half thereof		9 1			
The crusado croizat, or St. Mark of Venice, with N <sup>o</sup> . 140 upon it sig 140 sols. or 7 livres de Picoli		20 6			
The half crusado of the same form		10 3			
The quarter crusado of the same form		5 4			



## Table of Foreign Silver Coins.

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	<i>Affay.</i>	<i>Weight</i>	<i>Stand. Wt.</i>	<i>Value.</i>
	<i>dwt.</i>	<i>dwt. gr.</i>	<i>dwt. gr. mi.</i>	<i>d.</i>
Another coin of Venice - - -	W. 46	17 10	13 19 8	42 .08
The piece of two jewels - - -	B. 6	3 15	3 17 7	11 .05
The ducat de banco of Naples, or piece of 5 tarins, or 10 carlins, or 100 gr. - - -	W. 3	14 0 $\frac{1}{4}$	13 1	40 .43
The half ducat - - -	W. 3	7 0 $\frac{1}{8}$	6 12 10	20 .21
The tarin, or fifth part of the ducat	W. 3	2 19 $\frac{1}{4}$	2 14 12	8 .09
The carlin, or tenth part of the ducat	W. 3	1 9 $\frac{1}{2}$	1 7 6	4 .04
The escudifcen, or crown of Rome or piece of 10 julios, or 100 bayoches - - -		20 14 $\frac{1}{2}$		
The testin of Rome, or piece of 3 julios - - -	W. 1	5 21 $\frac{1}{2}$	5 20 17	18 .32
The ducat of Florence and Leg- horn, or piece of 7 livres, or 10 $\frac{1}{2}$ julios - - -	B. 8	20 3	20 20 6	64 .62
The julio of Rome - - -		2 5		
The piaftre ecu, or crown of Fer- dinand II. Duke of Tuscany	W. 1	17 12	17 10 2	54
The piaftre ecu, or crown of Cos- mus III. D. of Tuscany, whose monies are about four <i>per cent.</i> lighter than his Father's; this piece is 8 $\frac{1}{2}$ julios. - - -	W. 1	16 18	16 16 4	51 .69
The croisat of Genoa, or piece of 7 $\frac{1}{2}$ livres - - -	B. 7	24 15	25 9 11	78 .74
The ecu d'argent of Genoa, or piece of 7 livres 12 sols - - -		17 21		
The piaftre ecu, or crown of Milan		20 20		
The Philip of Milan, a piece of 7 livres - - -		3 22		
The livre of 20 sols piece of Savoy		1 23		
The 10 sols piece of Savoy - -	B. 16 $\frac{1}{2}$	7 13	7 23 4	24 .07
A roupee - - -	W. 75	12 19	8 11 5	26 .26
A gout gulden, or florin d'or, a Dutch coin of 28 ftivers - - -	W. 48	11 0	8 14 18	26 .72
Another gout gulden - - -	W. 48	12 0	9 9 15	29 .15
Another - - -				

Table

## 268 Table of Gold Coins.

	Affay	Weight.	Stand. Wt.	Value
	car. gr.	dwt gr.	dwt gr. mi. s. d.	
The old Louis d'or - - -	W.o $0\frac{1}{2}$	4 8	4 7 8	16 9 .3
The half and quarter in proportion	W.o $0\frac{1}{2}$	2 4	2 3 14	8 5
The new Louis d'or - - -	W.o $1\frac{1}{2}$	5 $5\frac{1}{2}$	5 3 18	20 0 6
The half and quarter in proportion	W.o $1\frac{1}{2}$	2 14 $\frac{7}{8}$	2 13 19	10 0 .3
The old Spanish double doubloon -	W.o $0\frac{1}{2}$	17 8	17 5 12	67 1 .4
The old Spanish double pistole -	W.o $0\frac{1}{2}$	8 16	8 14 16	33 6 .7
The old Spanish pistole - - -	W.o $0\frac{1}{2}$	4 8	4 7 8	16 9 .3
The new Seville double pistole -	W.o 3	8 16 $\frac{1}{2}$		
The new Seville pistole - - -		4 18 $\frac{1}{2}$		
The half and quarter in proportion				
The doppia moeda or double moe- } da of Portugal, new coined - }	W.o $0\frac{1}{4}$	6 22	6 21 12	26 10 .4
The doppia moeda as they come } into England - - - }	W.o $0\frac{1}{4}$	6 21 $\frac{3}{4}$	6 21 7	26 9 .9
The moeda of Portugal - - -	W.o $0\frac{1}{4}$	3 11	3 10 16	13 5 .1
The half moeda - - - - -	W.o $0\frac{1}{4}$	1 17 $\frac{1}{2}$	1 17 8	6 8 .5
The Hungary ducat - - - -	B. 1 2	2 5 $\frac{2}{3}$	2 9 7	9 3 .0
The ducat of Holland coined <i>ad</i> } <i>legem imperii</i> - - - }	B. 1 2	2 5 $\frac{1}{2}$	2 9 3	9 3 .2
The ducat of Campen in Holland	B. 1 2	2 5 $\frac{1}{2}$	2 9 3	9 3 .2
The ducat of the bishop of Bamberg	B. 1 2	2 5 $\frac{1}{2}$	2 9 3	9 3 .2
The double duc. of the D. of Hanover	B. 1 2	4 10 $\frac{1}{2}$	4 17 9	18 4 .8
The ducat of the duke of Hanover	B. 1 2	2 5 $\frac{1}{4}$	2 8 10	9 2 .7
The ducat of Brandenburg - -	B. 1 2	2 5 $\frac{1}{2}$	2 9 3	9 3 .2
The ducat of Sweden - - -	B. 1 2	2 5 $\frac{1}{2}$	2 9 3	9 3 .2
The ducat of Denmark - - -	B. 1 2	2 5 $\frac{1}{2}$	2 9 3	9 3 .2
The ducat of Poland - - -	B. 1 2	2 5 $\frac{1}{2}$	2 8 12	9 2 .1
The ducat of Transylvania - -	B. 1 $1\frac{1}{2}$	2 4 $\frac{3}{4}$	2 7 6	8 11 .6
The cheq. or zacheen, of Venice	B. 1 $3\frac{1}{2}$	2 5 $\frac{3}{4}$	2 10 7	9 5 .7
The old Italian pistole - - -	W.o $0\frac{1}{4}$	4 6 $\frac{3}{4}$	4 6 11	16 7 .6
The double pistole of P. Urban, 1634		8 14 $\frac{1}{2}$		
The half pistole of Innocent II. 1684		2 4		
A double pistole of Piacentia -		8 10		
A double pistole of Genoa, 1621		8 16		
A double pistole of Milan - - -		8 13 $\frac{1}{2}$		
A single pistole of Milan - - -		4 6 $\frac{3}{4}$		
A pistole of Savoy, 1665 - - -		4 8 $\frac{1}{2}$		
Doub. duc. of Castil, Genoa, Portu- } gal, Florence, Hungary & Venice }	B. 1 $2\frac{1}{2}$	4 11	4 18 8	18 7 .7
Single ducats of the same places -	B. 1 $2\frac{1}{2}$	2 5 $\frac{1}{2}$	2 9 9	9 3 .8
Double Ducats of the several forms } in Germany - - - }	B. 1 1	4 11	4 17 1	18 4
Single Ducats of the same places -	B. 1 1	2 5 $\frac{1}{2}$	2 8 5 $\frac{1}{2}$	9 2
Double ducats of Genoa - - -	B. 1 2	4 11	4 18 6	18 6 .5
Sing duc. of Genoa. Befancon & Zurich	B. 1 2	2 5 $\frac{1}{2}$	2 9 3	9 3 .2
Pistole of Rome, Milan, Venice, Flo- } rence, Savoy, Genoa, Orange, }	W.o $0\frac{1}{4}$	6 6	4 5 17	16 6 .7
Trevon and Befancon - - - }				
A Barbary ducat, with Arabic let- } ters on both sides, in square tab- } lets, without any effigies, &c. }	W. 2 $1\frac{1}{2}$	2 16 $\frac{1}{4}$	2 9 6	9 3 .5

N. B. The gold coin having been valued when Guineas were at 21s. 6d. they are here reduced to the present standard of 21s.

In Ireland accounts are kept in pounds, shillings and pence Irish, divided as in Britain, but having no coins of their own, they are supplied by the different countries with which they have the commerce. Britain exchanges with Ireland upon the £100 *Sterling*, the par of which in Irish money is 108*l.* 6*s.* 8*d.*; so that the shilling *Sterling*, according to that equation, will be worth 13 pence Irish. The course of Exchange runs from 5 to 12 *per cent.* according as the balance of trade is in favour of Ireland, or against it.

*Case 1.* When Irish money is required; let 100*l.* be the first term, its equivalent Irish according to the course, the second term, and the given *Sterling* the third; then will the fourth proportional be the Irish money required.

*Case 2.* If *Sterling* is required; let the course of exchange equivalent to 100*l.* be the first term, 100*l.* the second, the given Irish the third; then will the fourth proportional be the answer.

*Examples of Irish Exchanges.*

*Example 1.* Glasgow remits to Ireland 375*l.* 18*s.* *Sterling*; for how much Irish ought Glasgow to be credited for this remittance, when the exchange is at 10½ *per cent*?

*Ster. Irish*

$$£100 : 110\frac{1}{2} :: 357\ 9$$

110½

39369.0

$$178.95 = \frac{1}{4} \text{ or } \frac{1}{2} \text{ of } 357.9$$

$$44\ 7375 = \frac{1}{8} \text{ or } \frac{1}{4} \text{ of } \frac{1}{2}$$

$$\text{Irish } £395.926875 = £395\ 18\ 6\frac{3}{8} \text{ Answer.}$$

The same answer can very readily be effected by Practice, thus.

357 9

$$35.79 = \frac{1}{10} \text{ for } 10 \text{ per cent.}$$

$$1.7895 = \frac{1}{10} \text{ of } \frac{1}{10} \text{ for } \frac{1}{8} \text{ or } \frac{1}{2}$$

$$.447375 = \frac{1}{4} \text{ of } \frac{1}{10} \text{ of } \frac{1}{10} \text{ for } \frac{1}{8}$$

$$395.926875 \text{ as before}$$

*Example 3.* Ireland draws on Glasgow for £395 18 6½ Irish, exchange at 10½ *per cent.*; how much *Sterling* will Ireland be debited with at Glasgow when this bill is discharged?

$$110\frac{1}{2} : 100 :: 395.926875$$

$$\frac{8}{160}$$

$$5)885 \quad 5)800 \quad 177)63348.300000 (357.9 \text{ as given in the first exam-}$$

$$\frac{177}{160} \quad \frac{531}{160}$$

1024

885

1398

1239

1593

1593

(0)

Exchange



## Exchange with America and the West Indies.

In America and the West Indies, as in other parts of the British dominions, accounts are kept in pounds, shillings and pence, divided as in Britain, and their money, for distinction sake is called *currency*. Upon the continent, payments are seldom made in specie, as there are few coins circulating among them, but some French and Spanish pieces, the value of which, by a statute in the 6th year of Queen Anne, was ascertained as follows.

	Weight	true value	cur. value
	dwt. gr.	s. d.	s. d.
Dollar old plate of Seville	17 12	4 6	6 0
Ditto of new	14 —	3 7½	4 9½
Mexico ditto	17 12	4 6	6 0
Pillar ditto	17 12	4 6½	6 0
Peru ditto, old plate	17 12	4 5	5 10½
Cross Dollar	18 —	4 4½	4 10½
Ducatoon of Flanders	20 21	5 6	7 4
French old crown	17 12	4 6	6 0
Crusado of Portugal	11 4	2 10¼	3 9½
Three-guilder piece of Holland	20 7	5 2¼	6 10½
Old rix-dollar of the empire	18 10	4 6	6 0

The scarcity of specie obliges them to substitute a paper currency for carrying on their trade, which being subject to innumerable casualties, suffers generally a very great discount for Sterling in the purchase of bills of exchange, or good silver or gold. This is not the case however with the West Indies; for their intercourse with the Spanish settlements furnishes them with such an abundance of specie, that at an average the exchange may be reckoned at 7 currency to 5 Sterling.

The method of computing the exchange is in this case the same as with Ireland, and therefore the rule needs not be repeated.

*Examples of the Exchanges with America.*

*Example 1.* Glasgow receives an account of sales from Philadelphia, the nett proceeds amounting to 575*l.* 19*s.* 6*d.* currency; for how much Sterling may Glasgow debit Philadelphia, the exchange being at 80 per cent.

180 : 100

Cancel the ciphers,  
and divide by 2

9 : 5 :: 575 19 6

5

9) 2879 17 6

319 19 8½ *Answer*

*Example 2.* Glasgow receives a bill of exchange from Philadelphia for 319*l.* 19*s.* 8½*d.*; for how much currency is Glasgow debited at Philadelphia, the exchange being at 80 per cent?

100 : 180

By cancelling and  
dividing as above.

5 : 9 :: 319 19 8½

9

5) 2879 17 6

575 19 6 currency, *Answer.*  
*Example*

*Example 3.* Philadelphia is indebted to Glasgow in 1575*l.* 14*s.* 9*d.* currency; what Sterling may Glasgow reckon on to be remitted when the exchange is at 75 per cent?

First,  $175 : 100 :: 1575\ 14\ 9$ , the two first terms of which being abbreviated, by dividing them by 5x5, there will be this new state.

Cur. Ster. Cur.  
7 : 4 :: 1575 14 9

4  
7)6302 19 0

*l.* 900 8 5 $\frac{1}{2}$  Sterling Answer

*Example 4.* Glasgow receives a bill of exchange from Philadelphia for 900*l.* 8*s.* 5 $\frac{1}{2}$ *d.* Sterling; for how much currency was Glasgow debited, the exchange being at 75 per cent?

The first and second terms being abbreviated as above, it will be

Sterl Cur. Sterl.  
4 : 7 :: 900 8 5 $\frac{1}{2}$

7  
4)6302 19 0

*l.* 1575 14 9 currency Answer

Or by Practice thus, *l.* 900 8 5 $\frac{1}{2}$  for 100

450 4 2 $\frac{1}{2}$  for 50 being  $\frac{1}{2}$   
225 2 1 $\frac{1}{2}$  for 25 being  $\frac{1}{2}$

1575 14 9 175

*Example 5.* Glasgow consigns to Virginia goods per invoice amounting to 578*l.* 19*s.* 6*d.* which are sold for 847*l.* 15*s.* 6*d.* currency; what Sterling ought the factor to remit, deducting 5 per cent. in full of commission and charges, and what doth Glasgow gain per cent. upon the adventure, supposing the exchange at 30 per cent?

Exch. Com.

$130 + 5 = 135 : 100$

27 : 20 :: 847.775  
20

3) 16955.500

9) 5651.83

627.981 to be remitted.

578.975 consigned

49 006 gained on the whole.

Then  $578.975 : 49.006 :: 100$   
100

578.975)4900.600(8 $\frac{1}{2}$  nearest

4631 800

268.800

*Example*

*Example 6.* Virginia is indebted to Glasgow in 575*l.* 19*s.* 6*d.* Sterling; with how much currency will Glasgow be credited at Virginia, when the exchange is at  $33\frac{1}{3}$  per cent?

First  $100 : 133\frac{1}{3}$

$$\frac{3}{300} : \frac{3}{400}$$

300 . 400 both terms reduced to thirds.

By cancelling the ciphers, it will be  $3 : 4 :: 575 \ 19 \ 6$

$$\begin{array}{r} 4 \\ 3 \overline{) 2303 \ 18 \ 0} \end{array}$$

£ 767 19 4 currency

Or thus, £ 575 19 6 for 100

191 19 10 for  $33\frac{1}{3}$  or  $100$

Answer Currency £ 767 19 4  $133\frac{1}{3}$

*Example 7.* Glasgow is indebted to Carolina in 5759*l.* 18*s.* 9*d.* currency, exchange at 550 per cent; for how much Sterling may Carolina value on Glasgow?

First  $550 : 100$ . Cancel one cipher on each side and divide by 5; then it will stand thus,

$$11 : 2 :: 5759 \ 18 \ 9$$

$$\begin{array}{r} 2 \\ 11 \overline{) 11519 \ 17 \ 6} \end{array}$$

1047 5 2  $\frac{1}{2}$  Sterling Ans.

*Example 8.* Jamaica is indebted to Glasgow in £ 1550 currency, for which Glasgow is ordered to draw on London, exchange 40 per cent. how much money does Glasgow draw for the bill, being allowed  $1\frac{1}{2}$  exchange for the draft to London?

$$7 : 5 :: 1550$$

$$\begin{array}{r} 5 \\ 7 \overline{) 7750} \end{array}$$

100) 1107 2  $10\frac{1}{2}$  value of the bill.

2) 11 1  $4\frac{1}{2}$  at 1 per cent. exchange.

5 10  $8\frac{1}{2}$  at  $\frac{1}{2}$  per cent.

£ 1123 14 11 received at Glasgow.

## OBSERVATION.

When Britain exchanges upon the 100*l.* as in the above instances, the higher the exchange is, the advantage to Britain in remitting is the greater, and in drawing the less. Suppose, for instance, that the exchange between Britain and Ireland is at 12 per cent. I can in that case purchase a bill for £ 100 Sterling to discharge a debt of £ 112 Irish, whereas had the exchange been at 5 per cent. the same bill would have cost me £ 106 13 4 Sterling; but what I gain by remitting on this occasion is lost by the drawer of the bill, for his credit in Ireland is lessened by £ 112 Irish, and he hath only received £ 100 Sterling, whereas had the exchange been at 5 per cent. he would have received £ 106 13 4 Sterling for his 112*l.* Irish. They who deal in exchange with Ireland, ought to be well informed at all times of the state of trade between the two nations, and on whose side the balance lies, for as the



rise and fall of exchange is the true barometer of the balance of trade, so likewise by having a proper intelligence of the imports from Ireland, and exports thither, one may in a great measure discern what will be the state of the exchange. Suppose, for example, Ireland had imported from Britain goods to the amount of £20,000, and had exported thither to the value of but 10,000; it is plain that Ireland can be at par with Britain for no more than £10,000, and yet there is a balance of 10,000 still due, which must be remitted to Britain before the account is evened. When there is no money due in Britain to compensate this balance, Sterling money in Ireland will become dear, and Irish money cheap, and as the demand for bills increases, the price will be proportionably raised. The Irish merchant who foresees this, will lay in a fund of credit in Britain for the occasion; and though at this time he can receive £112 Irish for his draft of £100 he may be able, by the time his bills fall due, to purchase remittances at £105. The British merchant, on the other hand, will muster up all he can to purchase remittances, to raise a stock of Irish money which, upon the turn of the balance, he can draw for, with the odds of 5 or 6 per cent. perhaps in his favour.

When the exchange with the plantations in America is high, which is generally the case where there is not a sufficiency of produce fit for the British market to answer the imports of Britain, bills of exchange are often a very expensive remittance; for which reason those who have stores abroad, and can afford to lie a little out of their money, chuse rather to purchase such produce as will come to the quickest market in some other colony upon the continent, or in the West Indies, in order to be remitted from thence in produce, or in bills of exchange.

*Examples of exchange applied to drawing and remitting.*

*Example 1.* When the exchange was at 12 per cent Britain remitted to Ireland £5000; for how much Sterling ought Britain to draw for a reimbursement when the exchange falls to 6 per cent?

First,  $100 : 112 :: 5000$

$$\begin{array}{r} 112 \\ \hline 100 \overline{) 560000} \end{array}$$

5600 amount in Ireland at 12 per cent.

2dly,  $106 : 100 :: 5600$

$$\begin{array}{r} 100 \\ \hline 106 \overline{) 560000} \end{array} \begin{array}{l} 5283 \text{ } 0 \text{ } 4\frac{1}{2} \text{ Sterling. } \textit{Answer.} \end{array}$$

$$\begin{array}{r} 530 \\ 300 \\ \hline 212 \\ 880 \\ \hline 848 \\ 320 \\ \hline 318 \\ 2 \\ \hline 22 \\ 40 \\ \hline 12 \\ 480 \\ \hline 424 \\ \hline 56 \end{array}$$

T

Or.

Or more expeditiously as barter.

<i>Ir.</i>	<i>Sterl.</i>		<i>Ir.</i>
112	- 5000	--	106

	112
106)	56000

$\underline{\text{£}5283} \text{ } 0 \text{ } 4\frac{1}{2}$  as before.

Hence Britain gains by this transaction  $283 \text{ } 0 \text{ } 4\frac{1}{2}$ , which will be found to be above 5 per cent.

*Exam. 2.* When the Exchange with Ireland rose to 12 per cent. Ireland drew on London for  $\text{£}5000$  Sterling; how much Irish must be remitted to London to discharge the debt, when the exchange falls to 6 per cent?

First, 5000 at 100 per cent.

500 at 10 per cent.

100 at 2 per cent.

5600 at 112 Irish received for drafts.

2dly, 5000 at 100 per cent.

250 at 5 per cent.

50 at 1 per cent.

5300 at 106 Irish remitted.

Difference 300 gained by Ireland, which is 6 per cent.

### Exchange with Holland.

#### I N T R O D U C T I O N.

In Holland there are two banks, the one of Amsterdam and the other of Rotterdam. That of Amsterdam is not only the more famous of the two, but the most considerable in Europe. It was established on the 31st of January 1609, by the authority of the States-General, under the direction of the burgomasters of the city, who having constituted themselves the perpetual cashiers of the merchants of Amsterdam, are themselves a security for the bank; and as business in the bank is negotiated by transfers, millions may be paid in a day, without the intervention of any cash, which is of the greatest consequence in expediting trade that can possibly be imagined. Authors differ about the real sum of money that is deposited in this bank, but few have reckoned it under 30 millions Sterling.

It is to this bank the city of Amsterdam owes its splendor and magnificence, which, though it possesses the greatest part of the merchants ready money, rather promotes than interrupts their commerce, by the security and dispatch with which a bank-credit is attended.

By the establishment of this bank it is ordained, that bills of exchange and the payment of wholesale goods, shall only be in bank, unless the sum be under 300 guilders, in which case it cannot be entered into bank, without a duty of 6 stivers, excepting by the East and West India companies who can enter into bank what sums they please without any duty whatever.

To have an account opened in the bank, there is a duty imposed of 10 guilders for once only; but if at any time that account should be overdrawn the merchant incurs a penalty of 3 per cent.

A merchant may draw his cash out of the bank at any time upon allowing  $\frac{1}{8}$  per cent. for bank security; but if at that time the agio, that is, the difference between the bank and current money, or the discount to which

current

current-money is liable, be below 5 *per cent.* the treasurer is obliged to make good the difference, as 5 *per cent.* which seems to have been the original *agio*, is always charged when it is received.

No merchant can draw for the money he puts into bank, or any part of it, until the next day, without making an allowance of  $\frac{1}{2}$  *per cent.* unless the bank had been opened only the day before, after balancing the books, or at the feast of Pentecost.

All the accounts with the bank must be balanced twice a year, and that within six weeks after the bank is opened, under the penalty of 15 guilders.

No procuration is good at the bank unless it is registered there, and the noting of such procuration costs 50 stivers.

The time of noting in the bank is from seven to eleven in the forenoon; after which to three in the afternoon every note carried in will cost 6 stivers, and after three none are admitted.

When money is deposited in the bank, the depositer may call for it in specie, when he wants it, upon allowing a premium seldom exceeding  $\frac{1}{2}$  *per cent.* for bank security.

No money can be given in loan but upon security that is unexceptionable, and in judging of such security the directors must be unanimous.

No director can use the freedom to abstract any money from the bank to supply any private demand, though but for a single day, upon pain of death.

The strictness and fidelity with which this famous bank is kept, is productive of so great a security on the part of the citizens, and contributes so much to dispatch in money-matters, when a large sum can be negotiated with a single debit and a credit, that a bank-payment is reckoned from 3 to 6 *per cent.* better than a payment in cash, besides a premium allowed the bank for every deposit. It is no wonder then if this bank be immensely rich, since the institution is so judicious, the regulations so wise, and the direction so proper.

In Holland they keep their accounts in pounds, shillings and pence Flemish, divided as the British pound, but more generally in guilders or florins, stivers and phennings, reckoning 16 phennings to a stiver; and 20 stivers to a guilder or florin.

They reckon likewise 6 guilders or florins to the pound Flemish.

Britain exchanges with Holland upon the pound Sterling, for which the latter gives an uncertain number of shillings and pence, or grotes Flemish, according to the course of exchange, which runs from 30 to 40s. Flemish *per* 20s. Sterling. The par of a pound Sterling, according to Sir Isaac Newton's table, will be found to be £1 16 6 Flemish; but a guinea passes in Holland for 12 guilders, according to which estimation their coins may be reckoned as follows:

A duke	—	—	—	£	0	0	0, $\frac{2}{5}$
a stiver	—	—	—	0	0	1	$\frac{2}{5}$
a schilling	—	—	—	0	0	6	$\frac{2}{5}$
a guilder	—	—	—	0	1	9	
a Zealand dollar	—	—	—	0	2	7	$\frac{1}{2}$
a rix-dollar	—	—	—	0	4	4	$\frac{1}{2}$
a dry guilder	—	—	—	0	5	3	
a ducat	—	—	—	0	9	2	$\frac{1}{2}$

To compute the exchanges with Holland, or any other place, where it is made upon the pound Sterling.

Case 1. If Dutch money is required, let £1 Sterling be the first term, its equivalent Dutch the second, and the Sterling to be exchanged the third,

T 2

then



then will the Dutch money required be the fourth proportional. The equivalent Dutch money will likewise be found very readily by practice.

*Case 2.* If Sterling is required, let the Dutch money equivalent to £1 Sterling be the first term, £1 the second, and the given Dutch the third, then will the Sterling required be the fourth proportional.

*Examples of Exchange with Holland.*

*Example 1.* London is indebted to Holland in £270 8 2 Sterling, with how much Flemish is London debited at Amsterdam, when the exchange is at 35s. 6d. Flemish per pound Sterling.

£. St.    £. Fl.

$$1 : 1.775 :: 207.40833$$

$$\begin{array}{r} 1.775 \\ \hline 135204166 \\ 1892858333 \\ 18928583333 \\ 2-040833333 \end{array}$$

$$479.9749106 = £479 \ 19 \ 5\frac{1}{2} \text{ Flemish.}$$

By Practice thus,

$$\begin{array}{r} 270 \ 8 \ 2 \text{ for } 1 \ 0 \ 0 \\ 135 \ 4 \ 1 \text{ for } 10 \ 0 \\ 67 \ 12 \ 0\frac{1}{2} \text{ for } 5 \ 0 \\ 6 \ 15 \ 2\frac{1}{2} \text{ for } 6 \end{array}$$

£479 19 5½ as before.

*Example 2.* Holland is indebted to London in net proceeds of tobacco booked there at £479 19s. 6d. Flemish; for how much Sterling may London draw, the exchange being 35s. 6d. Flemish per pound Sterling?

£. Flem.    £. St.    5) £. Flem.

$$5) 1.775 : 1 :: 479.975$$

$$5) 355 \quad 5) 95995$$

$$.071$$

$$.071) 19.109 \ (270 \ 8 \ 2 \ \text{Sterling.} \ \text{Answer.})$$

$$499$$

$$29$$

$$20$$

$$580$$

$$12$$

$$12$$

$$144$$

(6)

*Example 3.* Amsterdam remits to London 5104 guilders, 8 stivers, and 2 pennicks, exchange at 35 6½ Flem. banc. what will this remittance credit Amsterdam for at London?

First, find the guilders contained in the exchange, by proportioning as 20 to 6 thus,

$$20 : 6 :: 35.5416 : 10.6625$$

$$10. \ 3$$

Hence

Hence to multiply by .3, being the same as to multiply by 3 and divide by 10, .3 will be a common multiplier; the product of which into the course of exchange will always give the guilders contained in a pound Sterling: wherefore,

35.5416'

.3

10.66250 guilders = £. at 35s. 6½d Flem. exch.

Then 10.6625 : 1 :: 5104.40625

2.1325 1020.88125

.4265 204.17625

.0853 40.83525 (478 725 = £. 478 - 14 - 6

3412

6715

7442

6185

2140

4340

(75)

Or thus, 35 6½

12

5104 8 2

40

5) 426.5

85.3

5) 204176 25

40825.25 (478.725 = £. 478 - 14 - 6

6715

7442

6185

2140

4340

(75)

In multiplying by 40 the number of grotes in a guilder, 16 grotes are taken in for 8 flivers, and .25 is the 2 phenings expressed in the decimal of a grot.

Exam. 4. London is indebted to Amsterdam in £. 478 14s. 6d. Sterling, for how many guilders may Amsterdam draw, the exchange being at 35 s. 6½d. per pound Sterling?

478.725

35 schillings,

2393625 }

1436175 }

239362

19946875

17014.684375 schillings,

.3

5104.4053125 guilders,

Or

478.725 for £. 1

239.3625 for — 10

119.68125 for — 5

11.968125 for — 6

.997344 for — ½

850734219 £. Flemish,

6

5104.405314 guilders,

Exam

*Exam. 5.* A merchant in Glasgow is credited at Amsterdam for 2154 guilders, 12 stivers, and 4 pennicks, current money; for how much Sterling may Glasgow value on Amsterdam, exchange 35*s.* 3½*d.* Flemish bank, agio, 4½*per cent*?

	C.	B.	C.	B.	
First,	104.5	: 100	::	2154.6125	: 2061.83
2dly,	35 3½	2161.83			<i>Answer.</i>
	12	40			
	<hr/> 423.5)	<hr/> 82473.20			
		<hr/> 194.742			<i>Ans. =</i> £194 - 14 10

*Exam. 6.* Glasgow draws on Amsterdam for £194 14 10 Sterling exchange at 35*s.* 3½*d per* Flem. bank, *per* pound Sterling; how much current money will pay the draft, agio at 4½*d. per cent*?

First, 194.742	for 20	Then 50   2061.83	
97.371	for 10		41.236 for 2 <i>per cent.</i>
48.6855	for 5		41.236 for 2
2.434275	for 3		10.309 for ½
.4057125	for ½		
343.638475	Flem. pounds.		2154.613 cur. guilders.
6			
2061.830925 guilders banco.			

*Exa. 7.* When the exchange is at 35*s.* what is the price of the guilder?

	d. St.	d. Flem. in a guilder.
35		
12		
2) 420 d. Flem.	: 240 :: 40	
<hr/> 3) 21	<hr/> 12	
7	<hr/> 4	
	40	
	<hr/> 7) 190	
	<hr/> 22½ d. Sterl.	<i>Answer.</i>

*Exam. 8.* When the guilder is sold at 22½*d.* Sterling, what is the exchange betwixt Britain and Holland?

22½	: 40 :: 240 Sterl.
<hr/> 1	<hr/> 7
4) 160	4) 1680
<hr/> 4	<hr/> 12) 420
	<hr/> 35 <i>s.</i> <i>Answer.</i>

*Exam.*



*Exam. 9.* When the bank guilder is worth 22*d.* Sterling, what ought to be the price of the current guilder, *agio 4 per cent*?

$$\begin{array}{r}
 104 : 100 :: 22 \\
 \hline
 100 \\
 104 \overline{) 2200} \\
 \hline
 21 \frac{2}{3} d. \text{ Answer.}
 \end{array}$$

Holland exchanges with the trading nations upon the continent as follows:

With France, upon the French crown, for 54 grotes more or less,  
 With Hamburg, upon the dollar, for 32 Flemish schillings, more or less,  
 With Spain, upon the ducat of 375 mervadies, for 97 grotes, more or less,  
 With Portugal, upon the cruzado of 400 reas, for 44 grotes, more or less,  
 With Genoa, upon the piaſtre of 5 liv. banco, for 92 grotes, more or less,  
 With Venice, upon the ducat of 24 gros banco, for 88 grotes more or less,  
 With Leghorn upon the piaſtre of 20 ſols d'or, for 86 grotes, more or less,  
 With Geneva, upon the crown of 60 ſols curt, for 90 grotes, more or less,

according to the course.

And the computation is the same with the exchanges betwixt Britain and the same places.

### Exchange with the Austrian Netherlands.

Antwerp was once the metropolis for trade of the whole Seventeen Provinces, although Amsterdam and Rotterdam are at this day by far its superiors. It is however the principal place of Exchange in the Austrian Netherlands, and still hath a considerable trade. The par of a pound Sterling at Antwerp, according to Sir Isaac Newton, is 34*s.* 11*d.* Flemish, but later authors make it different; some 35*s.* 6½*d.* others 35*s.* 2*d.* and others 38½*s.* but the course is allowed by all to run from 30 to 40 schillings Flemish per pound Sterling.

#### Examples of exchange with Antwerp.

*Ex. 1.* How much Flemish will answer a London draft of £374 19*s.* Sterling, exchange at 37*s.* 6*d.* per pound Sterling?

$$\begin{array}{r}
 374 \ 19 \ 0 \text{ for } 20 \\
 187 \ 9 \ 6 \text{ for } 10 \\
 93 \ 14 \ 9 \text{ for } 5 \\
 46 \ 17 \ 4\frac{1}{2} \text{ for } 2 \ 6 \\
 \hline
 37 \ 6 \\
 \hline
 £703 \ 0 \ 7\frac{1}{2} \text{ Flemish. Answer.}
 \end{array}$$

*Ex. 2.* How much Sterling will answer an Antwerp bill of £703 0 7½ Flemish, exchange at 37*s.* 6*d.* Flemish per pound Sterling?

$$\begin{array}{r}
 37 \ 6 \qquad \qquad \qquad 703 \ 0 \ 7\frac{1}{2} \\
 \underline{2} \qquad \qquad \qquad \underline{40} \\
 75 \text{ sixpences : } 1 \quad :: \quad 5) \ 28121 \ 25 \text{ sixpences.} \\
 \qquad \qquad \qquad 5) \ 5624 \ 25 \\
 \qquad \qquad \qquad 3) \ 1124 \ 85 \\
 \qquad \qquad \qquad 374 \ 95 = £374 \ 19 \text{ s. Sterl.}
 \end{array}$$

In

In the last example one sixpence is added to the product of 40 out of  $7\frac{1}{2}d.$  and the remaining three halfpence reduced to the decimal of sixpence; the division is made by the component parts of 75.

The different towns in Britain exchange with London for a small premium in favour of the latter, more or less, according to the demand for bills; and in the same manner, Antwerp, and the other towns in the Netherlands exchange with Amsterdam from  $\frac{1}{8}$  to  $\frac{1}{2}$  per cent. in favour of Amsterdam, and the calculations in both cases are made as in factorage. We shall give an example of each.

*Ex. 1.* Glasgow draws on London for £760 at 30 days,  $\frac{1}{8}$  exchange; how much money is received for the draft?

760

3 16 for  $\frac{1}{2}$  per cent. =  $28\frac{1}{8}$   
 19 for  $\frac{1}{4}$  per cent. =  $\frac{1}{4}$  of  $28\frac{1}{8}$

4 15 exchange at  $\frac{1}{8}$   
 £764 15 paid for the bill. *Ans.*

*Ex. 2.* Antwerp draws on Amsterdam for £760 Flemish, exchange at  $1\frac{1}{2}$  per cent; how much Flemish will pay the bill at Antwerp?

760

7 12 at 1 per cent. =  $18\frac{1}{8}$   
 3 16 at  $\frac{1}{2}$  = of  $18\frac{1}{8}$

11 8 exchange at  $1\frac{1}{2}$

£771 8 paid at Antwerp. *Ans.*

### Exchange with Hamburg.

#### I N T R O D U C T I O N.

Although the funds of the bank of Hamburg are much inferior to those of the bank of Amsterdam, yet the integrity and exactness with which it is conducted hath procured it a very great reputation all over Europe, still more particularly in the north.

The inspection of this bank comes not under the cognisance of the senate; but as the citizens and corporations are sureties, they chuse four directors by a majority of voices from among the principal of their own number. These directors must see that the regulations of the bank are duly observed, and impress the cashiers with money without touching the treasure when there is a demand. Though the capital of this bank is supposed to be very considerable, yet it is very difficult to conclude concerning it with any degree of certainty, as the clerks, and managers are bound to secrecy by oath; which hath likewise this effect, that no seizure can be made of any deposit or bank account, as no one knows how another stands with the bank. None but citizens can have the benefit of a bank-account, or of lodging money there by way of deposit, without interest. The least sum which can be wrote in bank is 100 marks lubs; and every sum betwixt 100 and 300 marks lubs that is wrote in bank, is taxed with a duty of 2 schillings lubs at entry; but any sum exceeding 300 marks is entered gratis.

The

The stated hours of transacting business in the bank are from seven to ten in the morning; but the bank is kept open to five in the afternoon for such as have a mind to write in the bank at the expense of 2 sols lubs for each sum.

Every account that is opened with the bank costs an expense of 50 rix-dollars or 150 marks lubs. Loans are made out of this bank upon a deposit of silver, jewels, precious stones, &c. which are received upon inventory; and if not relieved at the end of six months, by paying the principal and a moderate interest, they are auctioned at the bar of the bank upon a day advertised for their sale and delivery.

They keep their accounts in the bank, and through the city, either in rix-dollars, sols, and deniers lubs, or in marks, sols, and deniers lubs. The rix-dollar is worth 3 marks, of 48 sols lubs weighing 532 grains.

The livre-gros or pound Flemish is equal to  $7\frac{1}{2}$  marks lubs, or 20 sols gros, or 120 sols lubs.

The marks lubs is divided sometimes into 32 gros, but more generally into 16 schillings lubs, and each of these into 12 phennings.

Hamburg exchanges with Britain in schillings and grotes Flemish, and the par of their rix-dollar is reckoned at 4s. 6d. Sterling, so that the par of £. 1 Sterling, is 13 marks 5 schillings lubs, 35s. 6d. Flem.

The value of the rix-dollar being every where known, and its standard variable, it is applied to the valuation of all kinds of merchandizes as well as coins, the principal current coins in those parts are those of Denmark and Holstein, Lubeck, and Hamburg, which taking them at the par, may be valued as follows:

A tryling $\frac{1}{4}$ of a phenning	—	£. 0 0 0 $\frac{3}{8}$ Sterling.
A sixling $\frac{1}{2}$ of a phenning	—	0 0 0 $\frac{3}{4}$
A phenning $\frac{1}{2}$ of a schilling lubs	—	0 0 0 $\frac{1}{2}$
One schilling lubs $\frac{1}{4}$ of a mark	—	0 0 1 $\frac{1}{2}$
The dollar = 2 marks	—	0 3 0
The rix-dollar = 3 marks	—	0 4 6
The ducat of $6\frac{1}{4}$ marks	—	0 9 4 $\frac{1}{2}$

The current money hath been so much adulterated of late years, that theagio hath risen from 15 to 20, to 30, and 40 per cent; but all bills of exchange are paid in bank.

*Examples of exchange with Hamburg.*

Ex. 1. London draws on Hamburg for £. 500 Sterling; how many marks must be paid at Hamburg, the exchange at 35s. 6d. Flem. banco per pound Sterling?

As 20s. Flem. =  $7\frac{1}{2}$  marks, it will be  $20 : 7.5 :: 35.5$

The two first terms abridged by 5       $4 : 1.5 :: 35.5$

1.5

---

4) 53.25

---

13 3125 marks.

= £. 1 Sterl.

Hence 1.5 will be a constant multiplier, and 4 a constant divisor, for finding the marks contained in the course of Exchange, equal to a pound Sterl.

£. marks.      £. m. s.

Then 1 : 13.3125 :: 500 : 6656 4 lubs.

Or



Or in other words, since one is the first term, multiply the marks in one pound by the given number of pounds, and the product answers the question.

For 13.3125  
500

marks. s.

6656 25 = 6656 4 lubs. *Ans.*

Or by practice thus:

35 6

3

8) 106 6

13 5

Then 500 l.

13 mark.

6500 for 13 marks

125 for 4s. or  $\frac{1}{4}$  of a mark.

$31\frac{1}{2}$  for 1s. or  $\frac{1}{2}$  of  $\frac{1}{4}$

6656 4 marks as before.

*Ex. 2.* Hamburg draws on London for 6656 marks, 4 schillings lubs; what Sterling must be paid at London, the exchange at 35s. 6d. Flem. banco per pound Sterling?

35.5

1.5

4) 53.25

13.3125) 6656.25 (500l. Sterling. *Ans.*

6656.25

(o)

Or by practice, thus,

35 6  
6

6656 4  
16

213

) 106500 (500l. as before.

1065

(o)

*Ex. 3.* Hamburg is indebted to London in the neat proceeds of a consignment amounting to 5600 marks current money; for how much Sterling may London draw, exchange at 36s. Flem. banco, agio 30 per cent?

Cancel a cipher in each of the first terms, and then it will be

C. B.

13 : 10 :: 5600

10

13) 56000

4333 $\frac{1}{3}$  banco,

Carried forward.

$$\begin{array}{r}
 36 \\
 3 \\
 \hline
 108
 \end{array}
 \begin{array}{r}
 4333\frac{1}{2} \text{ banco.} \\
 8 \\
 \hline
 34666\frac{2}{3} \text{ (320.987 = } \underline{4320} \text{ 19 9 fere)} \\
 226 \\
 \hline
 1066 \\
 \hline
 946 \\
 \hline
 826 \\
 \hline
 (70)
 \end{array}$$

Ex. 4. When the exchange with Hamburg is at 36s. 6d. Flem. banco per pound Sterling, what is the price of the mark lubs?

s. Fl. s. lubs.

$$\begin{array}{rcl}
 20 & = & 120 \\
 10 & = & 60 \\
 5 & = & 30 \\
 1 & = & 6 \\
 6 & = & 3
 \end{array}$$

$$\begin{array}{r}
 d. \\
 219 : 240 :: 16 \\
 16 \\
 \hline
 219) 3840 (17\frac{1}{2} \\
 \hline
 1650 \\
 \hline
 117
 \end{array}$$

### OBSERVATIONS.

When Britain exchanges upon the imaginary price of 1*l.* Sterling, as with the Netherlands and Hamburg, the British merchant will find his account in remitting when the course is high, and drawing when it is low; as it is better to get 36s. Flemish for a pound Sterling than 35s. If what hath been said in the last observation has been duly considered and digested, an example will be sufficient illustration.

*Examples of drawing and remitting.*

Ex. 1. When the exchange was at 36s. 6d. Flemish, Britain remitted to Amsterdam 5000*l.* Sterling, but upon the fall of the exchange to 35s. Flemish, Britain drew to be reimbursed; for how much Sterling may Britain draw to bring home this remittance?

*Sixpences.*

$$\begin{array}{r}
 73 : 5000 :: 70 \\
 73 \\
 \hline
 7) 36500|0 \\
 \hline
 \underline{1.5214 \text{ 5 } 8\frac{1}{2} \text{ Ans.}}
 \end{array}$$

Ex.

*Ex. 2.* When the exchange was at 36*s.* 6*d.* Flemish, Britain remitted to Amsterdam 5000 guilders; but when the exchange fell to 35*s.* Britain drew for the same number of guilders? what advantage to Britain attended the negotiation?

First, 36.5

$$\begin{array}{r} .3 \\ \hline 5) 10.95 \end{array} \quad \begin{array}{r} 5000 \\ \hline \end{array}$$

2dly, 35

$$\begin{array}{r} .3 \\ \hline 10.5 \\ \hline 7) 3333.33 \end{array} \quad \begin{array}{r} 5000 \\ \hline .3) 1000 \\ \hline \end{array}$$

2.19) 1000.00 (456 12 5 at 36*s.* 6*d.*

1240

1450

136

29

2720

530

92X12=1104

1095

9

Hamburg exchanges with other trading nations as follows:

With France, upon the crown of 60 sols, for 27 schils. lubs, more or less,  
 With Spain, upon the ducat of 375 mervadies, for 93 gros, more or less,  
 With Portugal, upon the crusade, of 400 reas, for 42 gros, more or less,  
 With Venice, upon the banc. ducat of 24 gros, for 86 gros, more or less,  
 With Vienna, upon 100 Hamburg rix-dollars banco, for 139 rix-dollars of the  
 empire, more or less,  
 With Nuremberg, on ditto, for 135 dollars of Nur. more or less

according to the course.

### EXAMPLES.

*Ex. 1.* Reduce 975 marks  $2\frac{1}{2}$  schillings lubs, bank money of Hamburg into livres, sols, and deniers tournois of France; exchange at  $27\frac{1}{4}$  sols lubs banco *per* crown, of 70 sols tournois?

Exchange at  $27\frac{1}{4}$  975  $2\frac{1}{2}$

16

649

15602  $\frac{1}{2}$

24

649) 394456

Cr. 576 58 5

3

Livres 1730 18 5 French money: *Answer*

*Ex.*



## Exchange with France.

285

*Ex. 2.* In 1730 liv. 18 sols. 5 den. how many Hamburg marks, exchange at  $27\frac{1}{4}$  sols lubs per crown of 60 sols tournois?

3) 1730 18 5

---

576 58 5  
27 $\frac{1}{4}$

---

4032

1152

24 =  $\frac{1}{4}$  of 576

13 $\frac{1}{2}$  for 30 sols

9 for 20

1 $\frac{3}{4}$  for 4

1 $\frac{3}{4}$  for 4

1 $\frac{1}{8}$  for — 4 deniers

---

4) 15602 $\frac{1}{2}$

---



---

4) 3900 $\frac{1}{2}$

---

Marks 975 2 *Ans.*

After the same manner may the exchange betwixt Hamburg and any other place, when the exchange is made on the piece, be computed. When the exchange is made on the 100 rix-dollars, the computation is similar to that betwixt Britain and the plantations.

## Exchange with France.

Paris and Bourdeaux are the principal places of exchange in France; and indeed, in these places, the business of exchange is particularly studied. Accounts are kept throughout the French dominions, in livres, sols, and deniers, divided as the British pound. In exchange with France. we pay so many pence Sterling for their crown or ecu of 3 livres, or 60 sols tournois. As they have not always any piece of coin of that value, this ideal crown, or crown of exchange, is distinguished from the real crown, or ecu d'argent, by the name of the *crown of 60 sols tournois*. — The exchange between France and other countries varies more than any other, occasioned by the frequent alterations of their coin, which is the effect of an arbitrary government. The king may at any time by an arret, order the money to be re-coined at what number of crowns he pleases out of the mark, which must render their value variable in other places, whatever value royal authority may stamp upon them in France. By the last arret of the 15th of June 1726, 8 $\frac{3}{4}$  crowns are appointed to be coined out of the mark of 7 ounces, 17 pennyweights, and 12 grains English, and each of these crowns to pass for 6 livres; so that, in that case, the mark contains 50 livres 5 sols, which is intrinsically worth 40s. 8 $\frac{1}{2}$ d. Sterling. Wherefore the present par of 3 livres, or crown of 60 sols tournois, is 29.149 pence English, and whatever is paid more or less than this, must be a gain or a loss. According to this par their coins may be estimated as follows:

A denier	—	—	—	£	0	0	0 $\frac{1}{1000}$
A liard of 3 deniers	—	—	—	0	0	0 $\frac{3}{1000}$	
A dardene of 2 liards	—	—	—	0	0	0 $\frac{3}{500}$	
A sol of 2 dardenes	—	—	—	0	0	0 $\frac{3}{250}$	

A

## Exchange with France.

A frank of 20 sols or 1 livre	—	—	0	0	9 $\frac{1}{2}$
A crown of exchange 60 sols	—	—	0	2	5 $\frac{1}{4}$
A double crown of 6 livres	—	—	0	4	10 $\frac{1}{2}$
A lewis d'or of 8 crowns	—	—	0	19	6

They have likewise half and quarter crowns, and half and quarter franks.

To compute the exchanges with France.

*Case 1.* If French money is required, let the course of exchange in pence be the first term, 1 crown or three livres according to the requisition, be the second term, and the given Sterling reduced to pence the third, then will the fourth proportional be the answer.

*Case 2.* If Sterling be required, reverse the last rule, or make the calculation by practice.

These rules universally hold in computing the exchanges with those places where the exchange is made on any fixed piece, the price whereof is determined by the course.

When France exchanges with other countries, who have likewise a piece of exchange, 100 of the one is given for so many of the other, and the calculations made in that proportion.

*Examples of the exchanges with France.*

*Ex. 1.* London draws on Paris for £ 566 : 13 : 4 ; how many livres, &c. will clear the draft at Paris, the exchange being at 31*d.* per ecu ?

$$\begin{array}{r}
 566 \ 13 \ 4 \\
 20 \\
 \hline
 11333 \\
 12 \\
 \hline
 136000 \\
 3 \text{ livres.} \\
 \hline
 31) 408000 (13161 \ 5 \ 9\frac{2}{3} \\
 \hline
 98 \\
 \hline
 50 \\
 \hline
 190 \\
 \hline
 40 \\
 \hline
 9 \\
 20 \\
 \hline
 180 \\
 \hline
 25 \\
 12 \\
 \hline
 300 \\
 \hline
 21
 \end{array}$$

*Ex.*

Ex. 2. London received at Paris 13161 livres, 5 sols, and 9<sup>2</sup>/<sub>3</sub> deniers; for how much Sterling was the draft, the exchange being at 31d. Sterling per ecu?

l. 3 : 31 :: 13161.263 Or thus 3) 13161 5 9<sup>2</sup>/<sub>3</sub>

$$\begin{array}{r}
 31 \\
 \hline
 39483789 \\
 2) 407999153 \\
 12) 135999717 \\
 20) 113333\frac{3}{4} \\
 \hline
 56613\frac{3}{4}
 \end{array}$$

$$\begin{array}{r}
 8) 4387111 \\
 30) 54879 \text{ at } 30d. \\
 1857 \text{ at } 1 \\
 \hline
 l. 566134 \text{ Answer.}
 \end{array}$$

## Exchange with Spain.

The monies of Spain are of two sorts, the one called *plate money*, and the other *vellon*. A rial vellon is worth in Spain 8  $\frac{1}{2}$  quarts copper money, and the rial of old plate of exchange is worth 16 vellon, and the effective rial of new plate 17; which makes a difference between these two species of rials as 32 to 17, or 5  $\frac{1}{8}$  per cent.

By the word *plate* is understood silver money, wherein some of the merchants keep their accounts; and that which is used for the negotiation of foreign exchanges is distinguished by the name of *old plate*, which is ideal in the same sense with the exchange crown of France, or the pound Sterling of Britain.

The foreign bankers or remitters at Madrid, Cadiz, Seville, &c. keep their accounts in piaftres, rials, and mervadies old plate, reckoning 34 mervadies to a rial, and 8 rials to a piaftre, the par of which is 3s. 7d. Sterl.

The shopkeepers of Madrid, the customhouse, and other dealers within the kingdom, keep their accounts in rials, and mervadies vellon. Some merchants, particularly in Valencia, keep their accounts in piaftres, sols, and deniers, divided as the French livre, or British pound.

The doubloon of exchange is equal to 4 piaftres, or 32 rials.

The ducat, or ducado current is equal to 11 rials of old plate, or 374 mervadies; but the ducat of exchange is equal to 375 mervadies.

The piaftre of exchange is likewise reckoned at 15 rials vellon, and 2 mervadies. — It is proper that the drawer of a bill upon Spain should expressly stipulate the payment to be made either in gold or silver, or the bearer of the bill may sustain a loss of 1  $\frac{1}{2}$  per cent.

The Spanish silver and copper coins, from the above par, may be estimated as follows:

A mervadie	—	—	—	—	—	0	0	0, $\frac{4}{2}$
A quartil=2 mervadies	—	—	—	—	—	0	0	0, $\frac{4}{3}$
A rial plate=17 quartiles, or 34 mervadies,	—	—	—	—	—	0	0	5 $\frac{8}{4}$
A piaftre=2 rials plate	—	—	—	—	—	0	0	10 $\frac{3}{4}$
A dollar, old plate=Seville 10 rials	—	—	—	—	—	0	4	6
A dollar of new plate=8 rials plate	—	—	—	—	—	0	3	7
Mexico ditto	—	—	—	—	—	0	4	6
Pillar ditto	—	—	—	—	—	0	4	6 $\frac{3}{4}$
Peru ditto old plate	—	—	—	—	—	0	4	5
A cross dollar	—	—	—	—	—	0	4	4 $\frac{3}{4}$

The



The gold coins are pistoles and their fractions: the pistole is worth 4 dollars, or 17s. 11d. and the fractions in proportion.

The course between Britain and Spain is always below par, from 35 to 40 pence per piaftre.

*Examples of exchange with Spain.*

*Ex. 1.* London remits to Cadiz l. 576 : 12 :  $2\frac{3}{4}$  Sterling, exchange at  $37\frac{1}{2}$  d. per piaftre; how much will be received for this remittance at Cadiz?

d.	piaft.	l.			
37 $\frac{1}{2}$	: 1	::	756	12	$2\frac{3}{4}$
303			20		
			11532		
			12		
			138386		
			8		
				piaft.	ri. mer.
	303)	1107094	(3653.775	=3653	6 7 <i>Answer.</i>
		1980			
		1629			
		1144			
		2350			
		2290			
		1690			
		175			

*Ex. 2.* Cadiz remits to London 3753 piaft. 6 ri. 7 mer. at  $37\frac{1}{2}$  exchange per piaftre; what will the remittance amount to in London?

	3653.775	
$\frac{7}{8}$	365.3775	=2s.
$\frac{1}{2}$	182.6887	=1
$\frac{1}{4}$	22.8361	=1 $\frac{1}{2}$
$\frac{1}{4}$	5.7090	= $\frac{3}{8}$
	576.6113	=1576 12 $2\frac{3}{4}$ <i>Answer.</i>

Rials vellon are reduced into rials of exchange, and the contrary, piaftres effective into rials of exchange, and rials vellon, as in the following examples?

*Ex. 1.* Reduce 5005 ri. 16 mer. vellon to rials of exchange.

ri.

ri. mer.  
5005 16  
8½

40044 = the product of 8, to which 4 is added for 16 m.

2502½ = the product of ½

4)42546½ = the product of 8½ quarts in a rial vellon.

4)10636½

2659½ rials of exchange *Ans.*

*Exam. 2.* Reduce 2659 ri. 5 mer. of exchange, to rials vellon.

2659 5

16 quarts in a rial of exchange.

8.5)42546½

Rials 5005 16 mer. vellon. *Ans.*

*Exam. 3.* Reduce 250 piaſtres effective to rials vellon.

8

2000

8½

16000

1000

16) 17000

1062 16 mervadies vellon. *Ans.*

In most of the island towns of Spain they keep their accounts in mervadies, hundreds and thousands of mervadies, and exchange upon the ducat of 375 mervadies.

### E X A M P L E.

Spain is indebted to Britain in 5745 <sup>5</sup> 575 mervadies at 52d. Sterling per ducat of 375 mervadies; how much Sterling will even the account in Britain?

5) 5745 <sup>5</sup> 575

12) 1149.115 for 4s. Sterling

95 759 for 4d.

£1244.874 = £1244 - 17 - 6

### Exchange with Portugal.

In Lisbon, and, in general, throughout the Portuguese dominions, accounts are kept in milreas and reas, reckoning 1000 of the latter to one of the former. The milrea is no real coin, but an imaginary piece of account, of which a crusadoe of silver contains  $\frac{4}{8}\frac{8}{8}\frac{0}{8}$ , or 0 <sup>5</sup> 480 = 480 reas. The par of a milrea is 5s. 7½d. according to which the gold monies of Portugal are as follows:

The piece of 25 <sup>5</sup> 600 double Joannes	-	-	£7 4 0
Ditto of 24	-	-	6 15 0
Ditto of 12 <sup>5</sup> 800 single Joannes	-	-	3 12 0
Ditto of 12	-	-	3 7 6
Ditto of 6 <sup>5</sup> 400 half Joannes	-	-	1 16 0
Ditto of 4 <sup>5</sup> 800 moidore stamped	-	-	1 7 0

U

The

## Exchange with Portugal.

The piece of 3	200	quarter Joannes	-	-	-	£0 18 0
Ditto of 2	400	half moidore	-	-	-	0 13 6
Ditto of 1	600	$\frac{1}{2}$ Joannes	-	-	-	0 9 0
Ditto of 1	200	quarter moidore	-	-	-	0 6 9
Ditto of 0	800	$\frac{1}{2}$ Joannes or testoon piece	-	-	-	0 4 6

The silver monies as follows :

The crusado of 400 reas not stamped	-	-	-	£0 2 3
Ditto of 480 reas stamped in 1643	-	-	-	0 2 8 $\frac{1}{2}$
The 12 vintin piece of 240 reas	-	-	-	0 1 6
The 5 ditto of 100 reas	-	-	-	0 0 9
The 2 $\frac{1}{2}$ vintin ditto of 50 reas	-	-	-	0 0 4 $\frac{1}{2}$

The copper coins as follows :

The vintin piece of 20 reas	-	-	-	0 0 1 $\frac{1}{2}$
-----------------------------	---	---	---	---------------------

The half and quarter ditto, according to the same proportion.

The course of exchange betwixt Britain and Lisbon is betwixt 5 and 5s. 8d.

## E X A M P L E S.

*Exam. 1* London remits to Oporto £578 : 19 : 6, exchange at 5s. 3d. per milrea; what will be received at Oporto?

s.	d.	m.	l.	s.	d.
5	3	:	1	:	578 19 6
4			20		
21	threepen.		11579		
			4		
			3)40318		
			7)15439	333	
			2205	619	<i>Ans. mil. reas</i>

*Exam. 2.* Oporto remits to London 2205  $\cup$  619, exchange at 5s. 3d. per milrea; how much Sterling will this be reckoned at in London?

4) 2205.619
20) 551.40475 at 5s.
27.5702375 at 3d.
578.9749875 = 578 : 19 : 6 <i>Answer</i>

## Exchange with Genoa.

St. George's bank hath a prodigious sway in the republic of Genoa, and is constituted of such branches of the public revenue as have been mortgaged by the government for the payment of such sums as have been borrowed during the exigencies of the commonwealth. The administration is during life, by which means it hath become a kind of inferior senate, which often breaks the uniformity of their aristocratic government.

Accounts are kept in the bank in piaftres or pezzoes, which are divided into soldi and denari, as the British pound; but some of the merchants keep their accounts in liras or liras, soldi and denari, divided as before; this money is only  $\frac{1}{4}$  of the value of the other, as the Scots money is  $\frac{1}{2}$  of Sterl.

The par of  $\left\{ \begin{array}{l} \text{a pezzoe or piaftre is } 54d. \\ \text{a lire or lira} \quad \quad \quad 10\frac{1}{2} \end{array} \right.$

According







# T A B L E

**A** TABLE representing the conformity which the *Weights* of the principal *Trading Cities* Samuel Ricard late of Amsterdam, published in the year 1732, and quoted in 1747, Lyons, in his treatise dedicated to the Count de Maurepas; with the difference only of front, as Mynheer Ricard has done Holland and Amsterdam for the United Provinces,

As the weight of Amsterdam, Paris, Bourdeaux, Besancon, and several other places, have but a very trifling difference, they are comprehended under those of Amsterdam, as those of Nuremberg are under Frankfort, and others in the same manner.		A Of Engl. Scotl. and Ire- land.	B Of Amster- dam. Paris, &c.	C Of An- werp or Bra- bant.	D Of Rouen the vis- county weight	E Of Lyons, the city weight.	F Of Ro- chelle	G Of Tou- louse, & Upper Lan- guedoc	H Of M- seill- Pro- ven-
A	100lb of England, Scotland and Ire. London	100 —	91 8	96	88 —	106 —	90 9	107 11	113
B	100lb of Amsterdam, Paris, &c. - - -	109 8	100 —	105	96	4 116 —	99 —	118 —	123
C	100lb of Antwerp, or Brabant - - -	103 12	94 12	100	91	4 110 —	93 13	111 12	117
D	100lb of Rouen, the viscounty - - -	113 14	104 —	109	100 —	120 8	102 15	122 11	128
E	100lb of Lyons, the city - - -	94 3	86 —	90	82	12 100 —	85 2	101 8	106
F	100lb. of Rochelle - - -	110 9	101 —	106	97	3 117 —	100 —	119 3	124
G	100lb. of Toulouse, and upper Languedoc	92 6	84 12	89	81	8 98 5	83 15	100 —	105
H	100lb. of Marseilles and Provence - -	88 11	81 —	85	78 —	94 —	80 3	95 9	100
I	100lb. of Geneva - - -	123 —	112 6	118	108 —	130 5	111 6	132 9	128
K	100lb. of Hamburg - - -	107 5	98 —	103	94	4 113 10	97 —	115 10	121
L	100lb. of Frankfort - - -	111 11	102 —	107	98	3 118 5	101 —	120 6	126
M	100lb. of Leipzig - - -	104 5	95 4	100	91	12 110 8	94 4	112 6	117
N	100lb. of Gneoa - - -	73 —	66 $\frac{2}{3}$	70	64 —	77 5	66 —	78 10	82
O	100lb. of Leghorn - - -	75 8	69 —	72	66	6 80 —	68 5	81 6	85
P	100lb. of Milan - - -	65 3	59 8	62	57	4 69 —	58 14	70 3	73
Q	100lb. of Venice - - -	65 11	60 —	63	57	12 69 10	59 6	70 13	74
R	100lb. of Naples - - -	64 10	59 —	62	57 —	68 7	58 6	69 10	72 1
S	100lb. of Seville, Cadiz, &c. - - -	103 7	94 8	99	91 —	109 10	93 9	111 8	116 1
T	100lb. of Portugal - - -	95 4	87 8	92	84	4 101 8	86 10	103 4	108 —
V	100lb. of Liege - - -	104 —	95 —	100	91	7 110 3	94 —	112 —	117

**N. B.** Such is the use of this table, that by means hereof, may be easily discerned, at one view, the conformity if you would know how many pounds 100lb. weight English make at Ardnam, look for England in the first title of Amsterdam at the top, and you will find that 91lb. 8 ounces, (reck 16 ounces to the pound) are equal weight of these places specified in the table.

I.

*To be placed after p. 290.*

*ing Cities of EUROPE*, have with each other, taken from that of Mynheer 1747, as the most authentic of its kind, by the Sieur Jean Larue, merchant of only of transposing one of the columns, in order to place *England* or *London* in the vances, and the Sieur Larue, Paris, for the use of the French nation in particular.

G	H	I	K	L	M	N	O	P	Q	R	S	T	V																																																														
Tou-OfMar-Of Ge-Of Of Of Of Of Of Of Of Of Of Of Of	se,&feilles&neva. Ham- Of Frank- Leipfic Geno. horn. Milan. Venice, Naples ville. Of Por- Of	per Pro- vence	burg.	fort,&c	&c.						Cadiz, &c.	tugal. Liege.																																																															
7 11 113 —	81 7 93 5 89 7 96 1 137 4 132 11 153 11 152 —	154 10 97 —	104 13 96 5	8 — 123 8 89 —	102 — 98 — 105 —	150 — 145 — 168 —	166 — 169 —	106 — 114 8 105 4	1 12 117 —	84 5 96 10 92 13 99 8 142 2 137 6 159 3 157 —	160 2 108 —	108 8 99 11	2 11 128 8 92 9 106 —	102 — 109 4 156 —	150 13 174 11 172 —	175 12 110 4 119 —	109 7	1 8 106 4 76 8 87 12 84 4 90 5 129 —	124 11 144 8 142 —	145 6 91 3 98 8 99 8	9 3 124 12 89 14 103 —	99 — 106 —	151 8 146 7 169 11 167 10 170 11 107 —	115 10 106 5	0 — 105 4 75 7 86 7 83 —	89 8 127 2 122 14 142 6 140 —	143 4 89 13 97 —	89 3	5 9 100 —	72 — 82 10 79 6 85 8 121 8 117 7 136 1 134 8 136 14 85 13 92 12 85 4	2 9 128 4 100 —	114 10 110 2 118 —	168 9 163 —	188 12 186 8 189 14 119 2 128 8 118 4	5 10 121 —	87 4 100 —	89 11 102 15 147 —	142 2 164 10 162 11 165 10 103 13 112 4 103 2	0 6 126 —	90 12 104 —	100 — 107 1 153 —	147 14 171 6 169 5 172 6 108 2 116 13 107 6	2 6 117 12 84 12 92 2 93 5 100 —	142 13 138 1 160 —	158 2 161 —	101 — 109 —	100 4	8 10 82 5 59 5 68 —	65 5 70 —	100 — 96 11 112 —	110 11 112 11 70 11 76 5 70 6	1 6 85 4 61 6 70 6 67 10 72 8 103 8 100 —	119 — 114 8 116 9 73 —	79 — 72 10	0 3 73 8 53 —	60 1 58 5 62 8 89 4 86 4 100 —	98 12 100 8 63 —	68 2 62 10	0 13 74 2 53 6 61 3 58 13 63 —	90 — 87 —	100 13 100 —	101 6 63 9 68 11 63 2	9 10 72 14 52 8 60 2 57 13 62 —	88 8 85 8 99 2 98 —	100 — 62 8 67 5 62 —	1 8 116 11 84 2 96 6 92 10 99 4 141 12 137 —	158 12 156 14 159 12 100 —	108 3 99 14	3 4 108 —	77 14 89 4 85 12 91 13 131 14 126 13 147 —	145 4 148 —	92 12 100 —	92 —	2 — 117 5 84 8 96 14 93 —	99 12 142 8 137 12 159 9 157 11 160 10 100 9 108 12 100 —

the conformity which the weights of one place therein exhibited have with those of another; for example, in the first column, and from thence pass your eye along the line till you come to the column under the (and) are equal to 100lb. English; and in like manner you may find the agreement between any other



# T A B L E

A T A B L E representing the conformity which the *Long Measures* of the principal *Trading Cities* of by the Sieur Jean Larue Merchant of Lyons in his Treatise dedicated to the Count Maurepas; with the in the front, as the Sieur Larue has done Paris, for the use of the French nation more particularly.

The ells of Amsterdam, Haerlem, Leyden, the Hague, Rotterdam, and other cities of Holland as well as the ell of Nuremberg are equal among themselves. They are also comprehended under the ell of Amsterdam, as that of Osnaburg is under that of France and England, and the ell of Bern and Bâle under that of Hamburg, Frankfort, and Leipzig.		A	B	C	D	E	F	G	H	I	K
		Yards of Eng- land. Scotl. and Ire- land.	Ells of France and Eng- land.	Ells of Holland and Amf- terdam.	Ells of Ant- werp and Brussels.	Ells of Hamb. Frankf. Leipfic and Co- logne.	Ells of Breslau in Sile- fia.	Ells of Dant- zick.	Ells of Bergue and Dron- theim.	Ells of Sweden or Stock- holm.	Ells of St. G. for l- nen.
A	100 Yards of England, Scotland, and Ireland	100 —	78 —	133 $\frac{1}{2}$	131 $\frac{2}{3}$	160 —	166 $\frac{2}{3}$	150 —	146 $\frac{2}{3}$	154 —	114
B	100 Ells of France and England	128 $\frac{1}{4}$	100 —	173 $\frac{1}{2}$	166 $\frac{2}{3}$	205 $\frac{1}{4}$	213 $\frac{2}{3}$	192 $\frac{1}{2}$	188 —	195 $\frac{3}{4}$	147
C	100 Ells of Holland or Amsterdam	75 —	57 $\frac{2}{3}$	100 —	98 $\frac{2}{3}$	120 —	125 —	112 $\frac{1}{2}$	110 —	114 $\frac{1}{2}$	86
D	100 Ells of Antwerp and Brussels	76 —	60 —	101 $\frac{1}{4}$	100 —	121 $\frac{1}{2}$	126 $\frac{2}{3}$	114 —	111 $\frac{1}{2}$	116 —	87
E	100 Ells of Hamburg, Frankfort, &c.	62 $\frac{1}{2}$	48 $\frac{7}{8}$	83 $\frac{1}{3}$	82 $\frac{1}{3}$	100 —	104 $\frac{1}{5}$	92 $\frac{3}{4}$	91 $\frac{3}{4}$	95 $\frac{1}{2}$	71
F	100 Ells of Breslau in Silesia	60 —	46 $\frac{1}{2}$	80 —	79 —	96 —	100 —	89 —	88 —	91 $\frac{1}{2}$	68
G	100 Ells of Dantzick	66 $\frac{3}{4}$	52 —	89 —	87 $\frac{3}{4}$	96 $\frac{3}{4}$	111 $\frac{1}{4}$	100 —	98 —	102 —	76
H	100 Ells of Bergue and Drontheim	67 $\frac{1}{2}$	52 $\frac{3}{4}$	90 —	89 —	108 —	112 $\frac{1}{2}$	101 $\frac{1}{4}$	100 —	103 —	77
I	100 Ells of Sweden or Stockholm	65 $\frac{3}{4}$	51 $\frac{1}{4}$	87 $\frac{1}{2}$	86 $\frac{1}{2}$	105 —	109 $\frac{1}{4}$	97 $\frac{3}{4}$	96 $\frac{1}{4}$	100 —	75
K	100 Ells of St. Gall for linen	87 —	67 $\frac{3}{4}$	116 —	114 $\frac{1}{2}$	139 $\frac{1}{5}$	145 —	130 $\frac{1}{2}$	127 $\frac{3}{4}$	133 —	100
L	100 Ells of St. Gall for cloth	67 —	52 $\frac{1}{2}$	89 $\frac{1}{3}$	88 $\frac{3}{4}$	107 $\frac{1}{5}$	111 $\frac{3}{4}$	100 $\frac{1}{2}$	98 $\frac{1}{4}$	102 $\frac{1}{4}$	76
M	100 Ells of Geneva	124 $\frac{3}{4}$	97 $\frac{1}{2}$	166 $\frac{2}{3}$	164 $\frac{2}{3}$	200 —	208 $\frac{1}{3}$	187 $\frac{1}{2}$	183 $\frac{1}{4}$	191 —	143
N	100 Canes of Marseilles and Montpellier	214 $\frac{1}{2}$	167 $\frac{1}{3}$	286 —	282 $\frac{2}{3}$	343 $\frac{1}{5}$	357 $\frac{1}{2}$	321 $\frac{1}{4}$	314 $\frac{2}{5}$	327 $\frac{1}{2}$	246
O	100 Canes of Toulouse and Upper Languedoc	199 $\frac{3}{4}$	156 —	266 $\frac{2}{3}$	263 $\frac{1}{3}$	320 —	333 $\frac{1}{3}$	300 —	193 $\frac{1}{3}$	304 $\frac{1}{2}$	229
P	100 Canes of Genoa of 9 palmos	245 $\frac{1}{4}$	191 $\frac{1}{4}$	327 —	323 —	392 $\frac{2}{3}$	408 $\frac{2}{3}$	367 $\frac{1}{4}$	359 $\frac{3}{4}$	374 $\frac{1}{2}$	281
Q	100 Canes of Rome	227 $\frac{1}{4}$	177 $\frac{1}{4}$	303 —	299 $\frac{1}{5}$	363 $\frac{2}{3}$	378 $\frac{2}{3}$	340 $\frac{1}{4}$	333 $\frac{1}{3}$	347 $\frac{1}{4}$	260
R	100 Vares of Castille and of Biscay	93 $\frac{3}{4}$	73 $\frac{1}{3}$	125 —	123 $\frac{2}{3}$	150 —	156 $\frac{1}{4}$	140 $\frac{1}{2}$	137 $\frac{1}{2}$	143 $\frac{1}{4}$	107
S	100 Vares of Cadiz and Andalusia	91 $\frac{3}{4}$	71 $\frac{2}{3}$	122 $\frac{1}{4}$	119 —	146 $\frac{3}{5}$	152 $\frac{2}{5}$	138 —	134 $\frac{1}{2}$	139 $\frac{2}{3}$	105
T	100 Vares of Portugal or Lisbon	123 —	96 —	164 —	162 —	196 $\frac{2}{3}$	205 —	184 $\frac{1}{2}$	180 $\frac{2}{3}$	187 $\frac{2}{3}$	141
V	100 Covedoes of Portugal or Lisbon	74 —	58 $\frac{1}{2}$	100 —	98 $\frac{2}{3}$	120 —	125 —	112 $\frac{1}{2}$	110 —	114 $\frac{1}{2}$	86
W	100 Brasses of Venice	73 $\frac{1}{2}$	57 $\frac{1}{3}$	98 —	96 $\frac{2}{3}$	117 $\frac{2}{3}$	122 $\frac{1}{2}$	104 $\frac{2}{3}$	107 $\frac{2}{3}$	112 $\frac{1}{3}$	84
X	100 Brasses of Bergamo &c.	72 $\frac{1}{4}$	55 $\frac{2}{3}$	95 —	93 $\frac{2}{3}$	114 —	118 $\frac{2}{3}$	106 $\frac{2}{3}$	104 $\frac{1}{2}$	108 $\frac{2}{3}$	81
Y	100 Brasses of Florence, Leghorn, &c.	65 $\frac{1}{2}$	50 —	85 $\frac{1}{2}$	84 $\frac{2}{3}$	102 $\frac{2}{3}$	106 $\frac{2}{3}$	96 $\frac{2}{3}$	94 —	98 —	73
Z	100 Brasses of Milan	58 $\frac{1}{2}$	45 $\frac{2}{3}$	78 —	77 —	93 $\frac{2}{3}$	97 $\frac{1}{2}$	87 $\frac{2}{3}$	85 $\frac{2}{3}$	89 $\frac{1}{4}$	67

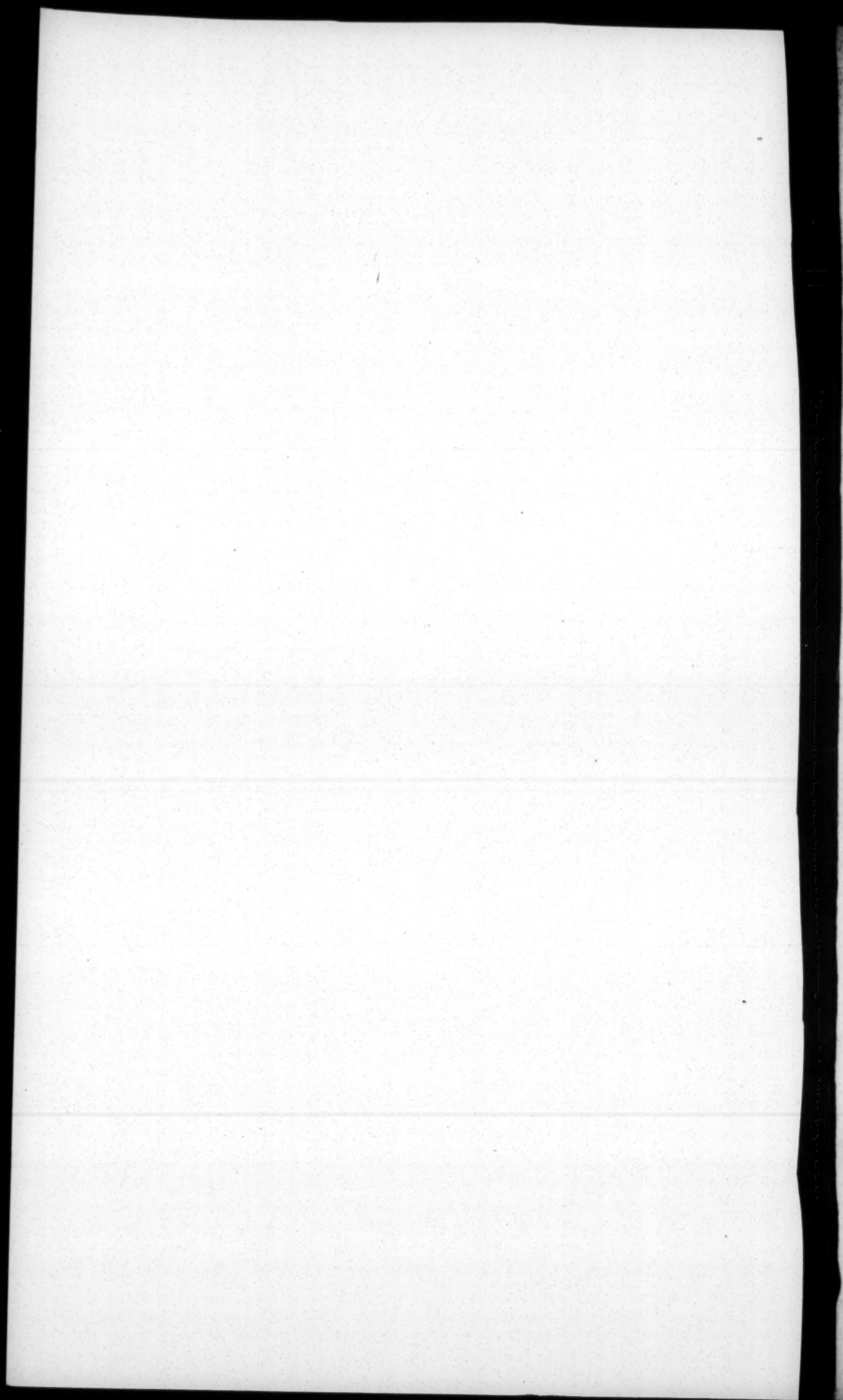
N. B. By means of this table, the reader may please to observe, that 100 ells of Paris, and of England, make 173  $\frac{1}{2}$  of Holland. By the common rule of three or proportion, you will easily make your computations for any quantity required. But there are

# L E II.

ies of EUROPE have with each other, published in 1747, as the most authentic of its kind, with the difference only of transposing one of the columns, in order to place *England* or *London* early.

	K	L	M	N	O	P	Q	R	S	T	V	W	X	Y	Z
Ells of St. Gall for li- nen.	Ells of St. Gall for cloth	Ells of Geneva	Canes of Mar- seilles and Mont- pelier.	Canes of Tou- loufe Albi, and Caffres	Canes of Ge- noa of palmo	Canes of Rome.	Vares of Ca- stille and Bif- cay.	Vares of Cadiz and An- Jalufia	Vares of Por- tugal or Lifbon	Cove- dos of Portu- gal or Lifbon	Brasses of Ve- nice.	Brasses of Ber- g. Mod. and Mantua.	Brasses of Flo- rence Legh. and Lucca	Brasses of Mi- lan.	
114 $\frac{2}{3}$	149 $\frac{1}{2}$	80 —	46 $\frac{2}{3}$	50 —	40 $\frac{1}{2}$	44 —	107 —	109 $\frac{1}{2}$	81 $\frac{1}{2}$	133 $\frac{1}{3}$	136 —	104 $\frac{1}{2}$	154 $\frac{3}{4}$	171 $\frac{1}{2}$	
147 —	191 $\frac{1}{2}$	102 $\frac{3}{4}$	59 $\frac{4}{5}$	64 $\frac{1}{2}$	52 $\frac{1}{2}$	56 $\frac{4}{5}$	136 $\frac{7}{8}$	140 —	104 $\frac{1}{3}$	171 —	174 $\frac{4}{5}$	179 —	199 $\frac{2}{3}$	219 $\frac{1}{4}$	
86 —	112 —	60 —	35 —	37 $\frac{1}{2}$	30 $\frac{1}{2}$	33 —	80 —	81 $\frac{1}{4}$	61 —	100 —	102 —	105 $\frac{1}{2}$	116 $\frac{1}{2}$	128 $\frac{1}{2}$	
87 —	113 $\frac{1}{4}$	60 $\frac{3}{4}$	35 $\frac{4}{5}$	38 —	30 $\frac{4}{5}$	33 $\frac{3}{4}$	81 —	84 —	61 $\frac{3}{5}$	101 $\frac{1}{4}$	103 $\frac{3}{4}$	106 $\frac{1}{2}$	118 —	130 —	
71 $\frac{1}{2}$	91 $\frac{1}{2}$	50 —	29 $\frac{1}{3}$	31 $\frac{1}{4}$	25 $\frac{4}{5}$	27 $\frac{1}{2}$	65 $\frac{1}{2}$	68 $\frac{1}{3}$	50 $\frac{4}{5}$	83 $\frac{1}{3}$	85 —	88 —	97 —	107 —	
68 $\frac{1}{4}$	89 $\frac{1}{2}$	48 —	28 —	30 —	24 $\frac{4}{5}$	26 $\frac{1}{2}$	64 —	65 $\frac{1}{2}$	48 $\frac{4}{5}$	80 —	81 $\frac{2}{3}$	84 $\frac{1}{2}$	93 $\frac{1}{3}$	102 $\frac{4}{5}$	
76 $\frac{3}{4}$	99 $\frac{3}{4}$	53 $\frac{1}{2}$	31 $\frac{1}{2}$	33 $\frac{1}{4}$	27 $\frac{1}{2}$	29 $\frac{4}{5}$	71 $\frac{1}{2}$	72 $\frac{1}{2}$	54 $\frac{1}{4}$	89 —	90 $\frac{1}{2}$	93 $\frac{1}{2}$	103 $\frac{3}{4}$	114 $\frac{1}{2}$	
77 $\frac{4}{5}$	100 $\frac{4}{5}$	54 —	31 $\frac{1}{2}$	33 $\frac{3}{4}$	27 $\frac{4}{5}$	29 $\frac{3}{4}$	72 —	74 $\frac{3}{4}$	55 —	90 —	91 $\frac{3}{4}$	94 $\frac{1}{2}$	105 —	115 $\frac{3}{4}$	
75 $\frac{1}{4}$	98 —	52 $\frac{1}{2}$	30 $\frac{1}{2}$	32 $\frac{3}{4}$	26 $\frac{3}{4}$	28 $\frac{3}{4}$	70 —	71 $\frac{1}{2}$	53 $\frac{1}{2}$	87 $\frac{1}{2}$	89 $\frac{1}{4}$	92 $\frac{1}{2}$	102 —	112 $\frac{1}{2}$	
100 —	130 —	69 $\frac{3}{4}$	40 $\frac{2}{3}$	43 $\frac{1}{2}$	35 $\frac{1}{2}$	38 $\frac{1}{3}$	92 $\frac{1}{2}$	95 $\frac{1}{2}$	70 $\frac{3}{4}$	116 —	118 $\frac{3}{4}$	122 $\frac{1}{2}$	135 $\frac{1}{2}$	149 —	
76 $\frac{4}{5}$	100 —	53 $\frac{1}{2}$	31 $\frac{1}{2}$	33 $\frac{1}{2}$	27 $\frac{1}{2}$	29 $\frac{1}{2}$	71 $\frac{1}{2}$	73 —	54 $\frac{1}{2}$	89 $\frac{1}{3}$	91 $\frac{1}{3}$	94 $\frac{1}{3}$	104 —	114 $\frac{1}{3}$	
143 $\frac{1}{3}$	130 $\frac{2}{3}$	100 —	58 $\frac{1}{2}$	62 $\frac{1}{2}$	50 $\frac{4}{5}$	55 —	133 $\frac{1}{2}$	136 $\frac{1}{3}$	101 $\frac{2}{3}$	166 $\frac{1}{2}$	170 —	112 $\frac{1}{2}$	193 $\frac{1}{3}$	214 $\frac{1}{5}$	
246 —	320 $\frac{1}{2}$	171 $\frac{3}{4}$	100 —	107 $\frac{1}{4}$	87 $\frac{1}{4}$	94 $\frac{1}{2}$	228 $\frac{4}{5}$	234 —	174 $\frac{1}{4}$	286 —	291 $\frac{1}{4}$	301 —	333 $\frac{1}{5}$	367 $\frac{1}{2}$	
229 —	298 $\frac{1}{2}$	160 —	93 $\frac{1}{3}$	100 —	81 $\frac{1}{3}$	88 —	213 $\frac{1}{3}$	218 —	162 $\frac{2}{3}$	266 $\frac{2}{3}$	272 —	280 $\frac{3}{4}$	309 $\frac{1}{4}$	342 $\frac{2}{3}$	
281 $\frac{1}{4}$	366 $\frac{1}{4}$	196 $\frac{1}{2}$	114 $\frac{1}{2}$	122 $\frac{2}{3}$	100 —	108 —	261 $\frac{2}{3}$	268 $\frac{1}{3}$	199 $\frac{1}{2}$	327 —	333 $\frac{1}{2}$	344 $\frac{1}{5}$	381 —	420 $\frac{1}{5}$	
260 $\frac{3}{4}$	339 $\frac{4}{5}$	181 $\frac{4}{5}$	116 —	113 $\frac{2}{3}$	92 $\frac{4}{5}$	100 $\frac{1}{2}$	242 $\frac{4}{5}$	245 $\frac{4}{5}$	184 $\frac{4}{5}$	303 —	309 —	319 —	353 —	389 $\frac{1}{2}$	
107 $\frac{1}{2}$	140 —	75 —	43 $\frac{3}{4}$	46 $\frac{4}{5}$	38 $\frac{1}{2}$	41 $\frac{1}{4}$	100 —	102 $\frac{1}{3}$	76 $\frac{1}{4}$	125 —	127 $\frac{1}{2}$	131 $\frac{1}{2}$	145 $\frac{3}{4}$	159 $\frac{2}{3}$	
105 —	137 —	73 $\frac{1}{3}$	42 $\frac{2}{3}$	45 —	37 $\frac{1}{4}$	40 $\frac{2}{3}$	97 $\frac{2}{3}$	100 —	74 $\frac{2}{3}$	122 $\frac{1}{4}$	125 $\frac{1}{4}$	129 $\frac{1}{4}$	142 —	157 —	
141 —	183 $\frac{1}{2}$	94 $\frac{4}{5}$	57 $\frac{4}{5}$	61 $\frac{1}{2}$	50 —	54 $\frac{1}{5}$	131 $\frac{1}{3}$	134 —	100 —	164 —	167 $\frac{1}{4}$	172 $\frac{1}{2}$	191 —	210 $\frac{3}{4}$	
86 —	112 —	60 —	35 —	37 $\frac{1}{2}$	30 $\frac{1}{2}$	33 —	80 —	81 $\frac{4}{5}$	61 —	100 —	102 —	105 $\frac{1}{2}$	116 $\frac{1}{2}$	128 $\frac{1}{2}$	
84 $\frac{1}{4}$	109 $\frac{3}{4}$	58 $\frac{3}{4}$	34 $\frac{1}{3}$	36 $\frac{3}{4}$	29 $\frac{1}{4}$	32 $\frac{1}{3}$	78 $\frac{1}{3}$	80 $\frac{1}{3}$	59 $\frac{3}{4}$	98 —	100 —	103 $\frac{1}{2}$	114 $\frac{3}{5}$	126 —	
81 $\frac{3}{4}$	106 $\frac{4}{5}$	57 —	33 $\frac{1}{4}$	35 $\frac{2}{5}$	29 —	31 $\frac{2}{5}$	76 —	78 $\frac{1}{2}$	58 —	95 —	97 —	100 —	100 $\frac{1}{5}$	122 —	
73 $\frac{1}{2}$	95 $\frac{3}{4}$	51 $\frac{2}{4}$	30 —	32 —	26 $\frac{1}{5}$	28 $\frac{1}{5}$	68 $\frac{4}{5}$	70 $\frac{1}{2}$	52 $\frac{1}{2}$	95 $\frac{1}{2}$	87 $\frac{1}{5}$	95 —	100 —	109 $\frac{1}{5}$	
67 —	87 $\frac{2}{5}$	46 $\frac{4}{5}$	27 $\frac{1}{5}$	29 $\frac{1}{4}$	23 $\frac{4}{5}$	25 $\frac{3}{4}$	62 $\frac{4}{5}$	63 $\frac{2}{3}$	47 $\frac{1}{2}$	78 —	79 $\frac{1}{2}$	82 $\frac{1}{5}$	91 —	100 —	

$\frac{1}{2}$  of Holland; and in like manner you will find how the measures of other places in the table correspond with each other. there are more concise rules, which are practised by the most expert merchants. See the Examples.





According to which their coins may be estimated as follows;

A denari	-	-	-	-	-	£	0	0	0 $\frac{8}{17}$
A foldi or 12 denari	-	-	-	-	-	0	0	0	0 $\frac{8}{17}$
A chevalet or 4 foldi	-	-	-	-	-	0	0	1	1 $\frac{1}{2}$
A testoon or 30 foldi	-	-	-	-	-	0	1	1	1 $\frac{1}{2}$
A genoini or 6 testoons	-	-	-	-	-	0	6	9	
A pistole	-	-	-	-	-	0	15	0	
A Spanish pistole	-	-	-	-	-	0	17	11	

The exchange runs between 45 and 50d.

Examples of exchange.

Exam. 1. In 784 pez. 19s. 6d. lire money, how much money of exchange?

$$\begin{array}{r} p. \quad s. \quad d. \\ 5) 784 \quad 19 \quad 6 \text{ lire money.} \\ \hline 156 \quad 19 \quad 10\frac{1}{2} \text{ exchange money.} \end{array} \text{ Answer}$$

Exam. 2. Reduce 156 pez. 19s. 10 $\frac{1}{2}$ d. exchange-money, to liras?

$$\begin{array}{r} 156 \quad 19 \quad 10\frac{1}{2} \\ \hline 5 \\ \hline 784 \quad 19 \quad 6 \text{ lire money.} \end{array} \text{ Answer.}$$

Exam. 3. London is indebted to Genoa in 1710l. 16s. 4d.; for how many pezzoes may Genoa value on London, the exchange at 47 $\frac{1}{2}$ d.?

$$\begin{array}{r} d. \quad \frac{1}{2}p. \quad \text{pez.} \quad l. \quad s. \quad d. \quad \frac{1}{2} \quad p. \\ 47\frac{1}{2} = 95 : 1 :: 1710 \quad 16 \quad 4 = 821192 \\ \hline s. \quad d. \\ 8644 \quad 2 \quad 6 \end{array} \text{ Answer.}$$

Exam. 4. Genoa is indebted to London in 8644 pez 2s. 6d.; for how much Sterling may London value on Genoa, the exchange at 47  $\frac{1}{2}$  per pezzoe?

$$\begin{array}{r} 6) 8644 \quad 2 \quad 6 \\ 8) 1440 \quad 13 \quad 9 \text{ for } 40d. \\ 2) 180 \quad 1 \quad 8\frac{1}{2} \text{ for } 5 \\ \hline 90 \quad 0 \quad 10\frac{1}{2} \text{ for } 2\frac{1}{2} \\ \hline 1710 \quad 16 \quad 4 \end{array} \text{ Answer.}$$

Exam. 5. London draws on Genoa for 1710l. 16s. 4d. Sterling; how much lire money will pay the draught, exchange at 48d. per piaſtre?

$$\begin{array}{r} 1710 \quad 16 \quad 4 \\ \hline 5 \text{ times } 4s. \text{ in a pound Sterling,} \\ \hline \text{Pezzoes } 8554 \quad 1 \quad 8 \text{ of exchange.} \\ \hline 5 \text{ liras in a pezzoe.} \\ \hline 42770 \quad 8 \quad 4 \text{ lire money.} \end{array} \text{ Answer,}$$

Exam. 6. Genoa is indebted to London in 42770 pez. 8s. 4d. lire money, how much Sterling will this amount to, the exchange at 4s. per pezzoe?

$$\begin{array}{r} 5) 42770 \quad 8 \quad 4 \\ 5) 8554 \quad 1 \quad 8 \text{ pezzoes of exchange.} \\ \hline £1710 \quad 16 \quad 4 \text{ Sterling, at } 4s. \text{ exchange.} \\ \hline U \quad 2 \quad \text{Exchange} \end{array}$$

## Exchange with Leghorn.

In Leghorn accounts are kept in piaftres, foldi, and denari, divided as at Genoa. Some likewise keep their accounts in liras or lires, divided as the piaftre; but this money is only  $\frac{1}{3}$  of the money of the exchange.

The par of London is 4*s.* 4*d.* but the course runs from 45 to 50*d.* only,

The coins of Leghorn may be estimated as follows:

A denari	-	-	-	£0	0	0	$\frac{1}{3}$
A quatrini	-	-	4 denari	-	-	0	$\frac{1}{3}$
A foldi	-	-	3 quatrini	-	-	0	$\frac{1}{3}$
A caraca or grain	-	-	5 quatrini	-	-	0	$\frac{1}{3}$
A julio or paulo	-	-	8 grains	-	-	0	$\frac{1}{3}$
A piaftre of exchange	-	-	-	-	0	4	4
A ducat of 150 foldi	-	-	-	-	0	5	5
A piftole of 21 lires	-	-	-	-	0	15	6

## Examples of exchange.

*Exam. 1.* London draws on Leghorn for 46*l.* 19*s.* 6*d.* Sterling; what must be paid at Leghorn, the exchange at 46*d.* per piaftre?

$$46 : 1 :: 465 \ 19 \ 6$$

$$\begin{array}{r} 20 \\ \hline 9319 \\ 6 \end{array}$$

$$23) 55917$$

$$\text{Piaftres } 2431 \ 3 \ 5\frac{3}{4}$$

*Exam. 2.* Leghorn draws on London for 2431 piaft. 3*s.* 5 $\frac{3}{4}$ *d.* what will pay the bill at London, exchange at 46*d.* per piaftre?

$$6) 2431 \ 3 \ 5\frac{3}{4}$$

$$8) 405 \ 3 \ 11 \text{ for } 40d.$$

$$5) 50 \ 12 \ 11\frac{7}{8} \text{ for } 5$$

$$10 \ 2 \ 6\frac{3}{4} \text{ for } 1$$

$$465 \ 19 \ 6 \text{ Answer.}$$

*Exam. 3.* London is indebted to Leghorn in 6535 piaft. 9*s.* 6*d.* lire money; what Sterling stands an equivalent in the London merchants books, the exchange being at 50*d.* per piaftre?

$$6) 6535 \ 9 \ 6$$

$$6) 1089 \ 4 \ 11 \text{ money of exchange}$$

$$4) 181 \ 10 \ 9\frac{5}{8} \text{ at } 40d.$$

$$45 \ 7 \ 8\frac{1}{2} \text{ at } 10$$

$$226 \ 18 \ 6\frac{1}{4} \text{ at } 50 \text{ Answer.}$$

By estimating the fractions sometimes above their value, and at other times below the value, as seems most convenient, perplexing denominators are avoided, and the answer found with sufficient exactitude.

## Exchange with Venice.

The bank of Venice, or banco del giro, is a public depository for the reception of the merchants and traders money, established by an edict of the republic,

The par of a ducat banco is 4*s.* 4*d.* Sterling, and the course between 45 and 50*d.*

A picoli	-	-	-	-	-	-	£	0	0	0	$\frac{5}{8}$	$\frac{1}{4}$
A foldi, or 12 picoli,	-	-	-	-	-	-	0	0	0	$\frac{6}{8}$	$\frac{1}{4}$	$\frac{1}{4}$
A jule, or 18 foldi	-	-	-	-	-	-	0	0	5	$\frac{1}{8}$	$\frac{5}{8}$	$\frac{1}{4}$
A tefloon or 3 jules	-	-	-	-	-	-	0	1	5	$\frac{1}{8}$	$\frac{5}{8}$	$\frac{1}{4}$
A ducat current, or 124 foldi	-	-	-	-	-	-	0	3	4			
A chequin, or 17 livres	-	-	-	-	-	-	0	9	2			

*Examples of exchange.*

541 18  
20

$10838$   
 $12$   


---

$45.625$

$130056.000$

$(2850 \text{ } 10 \text{ } 10\frac{1}{3})$

*Ansver.*

---

$388060$

$230600$

---

$24750$

$20$

---

$495000$

$38750$

---

$12$

$465000$

---

$8750$

*Exam.*



*Exam. 2.* Venice draws on London for 2850duc. 10sol. 10½den. banco, exchange at 45½d. per ducat; how much Sterling will pay the draught.

$$\begin{array}{r}
 6) \ 2850 \ 10 \ 10\frac{1}{2} \\
 8) \ 475 \ 1 \ 9\frac{1}{2} \text{ at } 40d. \\
 8) \ 59 \ 7 \ 9 \text{ at } 5 \\
 \quad 7 \ 8 \ 5\frac{1}{2} \text{ at } \frac{1}{4} \\
 \hline
 \pounds 541 \ 18 \ 0 \text{ at } 45\frac{5}{8} \text{ Answer.}
 \end{array}$$

*Exam. 3.* Venice is indebted to London in 4789duc. 19s. 3d. current money; how much Sterling may London draw for, agio at 20 per cent, when the exchange is at 4s. 1d. per ducat banco?

6 : 5 :: 4789 19 3 current money.

$$\begin{array}{r}
 5 \\
 6) \ 23949 \ 16 \ 3 \\
 10) \ 3991 \ 12 \ 8\frac{1}{2} \text{ banc. money.} \\
 2) \ 399 \ 3 \ 3\frac{1}{4} \text{ at } 2 \\
 \quad 199 \ 11 \ 7\frac{5}{8} \text{ at } 1 \\
 12) \ 199 \ 11 \ 7\frac{5}{8} \text{ at } 1 \\
 \quad 16 \ 12 \ 7\frac{5}{8} \text{ at } 1 \\
 \hline
 \pounds 814 \ 19 \ 2\frac{1}{8} \text{ at } 4 \ 1
 \end{array}$$

The first two terms are abridged by cancelling the ciphers, and reducing the remaining Figures to their lowest terms.

The foregoing are the remarkable places of exchange in Europe with which Britain has occasion to negotiate, as all the other places with which we may have commerce, receive and make payments by the medium of Amsterdam, Hamburg, or Venice; and if the examples of converting the money of one country into that of another hath been properly attended to it may reasonably be presumed, when the course of exchange is known, that there will be very little difficulty in reducing Sterling to its equivalent value in the money of account in any other country, and the contrary.

#### O B S E R V A T I O N.

When Britain exchanges on the piece of foreign money, as the French crown, Venetian ducat, &c. Britain ought to remit when the exchange is low, and draw when it is high, to negotiate with advantage. The reason will be obvious: for 100l. will go further in purchasing ducats, crowns, milreas, &c. when the course of exchange is at 40d. than when it is at 50d. and 100 crowns will go farther in paying a debt due by France to London when the exchange is at 32d. than when it is only at par.

#### E X A M P L E S.

*Exam. 1.* London is indebted to France in 1000 crowns, for payment of which one bill of 500 crowns is purchased at 31½d. and another at 30d. for the remaining 500; how much Sterling was paid for the bills, and what difference per cent. in the purchase?

First, 500 exch. at 31½ 2dly, 30 : 1.5 :: 100

$$\begin{array}{r}
 8) \ 500 \\
 \hline
 \end{array}
 \qquad
 \begin{array}{r}
 1.5 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 2|0) \ 62 \ 10 \text{ at } 30d. \\
 \quad 3 \ 2 \ 6 \text{ at } 1\frac{1}{2}d. \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 30) \ 150.0 \\
 \hline
 \end{array}$$

5 per Cent. diff.

$$\begin{array}{r}
 65 \ 12 \ 6 \text{ at } 31\frac{1}{2}d. \\
 62 \ 10 \ 0 \text{ at } 30d. \\
 \hline
 \end{array}$$

£128 2 6 was paid Sterling.

*Exam.*

*Exam. 2.* When the exchange was at 5*s.* London remitted to Portugal 500*l.* Sterling, but when the exchange rose to 5*s.* 6*d.* London drew to be reimbursed of this remittance; for how much Sterling was the bill sold? *Sixpence. £. Sixpences.*

$$10 : 500 :: 11$$

$$\begin{array}{r} 11 \\ \hline 10 \overline{) 550} \\ \hline \end{array}$$

£550 *Answer.*

$$\text{Or } 500 \times 4 = 2000 \text{ mil. at } 5*s.*$$

$$\begin{array}{r} 11 \\ \hline 40 \overline{) 22000} \\ \hline \end{array}$$

£550 *Sterling.*

*Exam. 3.* When the exchange was at 31*d.* Britain remitted to France 1000 crowns, but when the exchange rose to 32*d.* Britain drew for the same number of crowns; what was paid for the remittance, and how much was received for the draught?

1000 crowns at 31*d.*

$$\begin{array}{r} 125 \quad \text{at } 30*d.* \\ 4 \quad 3 \quad 4 \quad \text{at } 1*d.* \\ \hline \end{array}$$

$$\begin{array}{r} £ 129 \quad 3 \quad 4 \quad \text{paid at } 31*d.* \\ 4 \quad 3 \quad 4 \quad \text{at } 1*d.* \\ \hline \end{array}$$

133 6 8 recd. at 32*d.*

*Note.* In exchanging with other places of Europe not mentioned, we use the medium of Amsterdam and Hamburg, which hath rendered Amsterdam despotic in the article of exchanges.

## Comparison of WEIGHTS and MEASURES.

AS it is of the utmost importance for the extensive trader, not only to be acquainted with the weights and measures of the different countries with which he may have occasion to deal, but with their relation one to another; I shall now insert two tables, representing the conformity which the weights and measures of the most noted trading places of Europe have with one another, discoverable by inspection, to which are prefixed a few examples of their comparison.

### *Examples of the Comparison of weights and measures.*

*Exam. 1.* If 7 aunes of Paris make 9 yards of London, 36 yards of London 49 aunes of Holland, 7 aunes of Holland 9 braces of Milan, 3 braces of Milan 2 vares of Arragon, 5 vares of Arragon 2 canes Mountpellier, 9 canes of Mountpellier 10 canes of Thoulouse, and 4 canes of Thoulouse 9 aunes of Troyes in Champaigne; how many aunes of Troyes will measure 100 aunes of Paris?

Antecedent

Antecedents.		Consequents.
7 aunes of Paris	=	9 yards of London
36 yards of London	=	49 aunes of Holland
7 aunes of Holland	=	9 braces of Milan
3 braces of Milan	=	2 vares of Arragon
5 vares of Arragon	=	2 canes Montpellier
9 canes Montpellier	=	10 canes of Thoulouse
4 canes of Thoulouse	=	9 aunes of Troyes;
How many aunes of Troyes	=	100 aunes of Paris?
Both sides of the equation being abridged, the operation will stand.		
$\frac{3 \times 100}{2} = 50 \text{ aunes of Troyes. } \textit{Answer.}$		

*Exam. 2.* Suppose you owe 100 aunes of wheat at Lyons, and would know what quantity you would purchase at Macon to replace them, and have no other mean of knowledge but the following, viz.

3 aunes of Lyons	=	4 setiers of Paris
1 setier of Paris	=	2 bushels of Bourdeaux
36 bushels of Bourdeaux	=	27 muds of Amsterdam
27 muds of Amsterdam	=	46 fanegas of Cadiz
230 fanegas of Cadiz	=	57 aunes of Macon
How many of Macon	=	100 of Lyons?

Both sides of the equation being abridged, we will have

$$\frac{46 \times 2 \times 100}{115} = 80 \text{ aunes of Macon to replace 100 at Lyons.}$$

*Exam. 3.* Suppose 100lb. of Amsterdam weigh 100lb. of Paris; 100lb. of Paris, 150 of Genoa; 100lb. of Genoa, 70lb. of Leipfic, 100lb. of Leipfic, 160lb. in Milan; how many lb. of Milan will 548lb. of Amsterdam weigh? The terms in this example being equated and abridged, it will be

$$\frac{3 \times 2 \times 7 \times 5 \times 28}{115} = 920 \frac{1}{2} \text{ of Milan} = 548 \text{ lb. of Amsterdam.}$$

*Exam. 4.* Suppose a merchant of Hamburg, not knowing the proportion between the ell of that place and yard of London, and having orders to procure 81 yards of cloth, of which 7 ells of Hamburg must be had for 3*l*. Sterling; how shall he discover how many pounds Sterling the 81 yards will amount to, only by knowing that 7 ells of France make 9 yards of London, and 7 ells of Holland make 4 ells of France, and that 1 ell of Holland makes 1  $\frac{1}{2}$  of Hamburg:

Note, Since  $1 = 1 \frac{1}{2}$ , consequently  $5 = 6$ . which dispatches the fraction

9 yards of London	=	7 ells of France
4 ells of France	=	7 ells of Holland
5 ditto of Holland	=	6 ditto of Hamburg
7 ditto of Hamburg	=	3 <i>l</i> Sterling

How much Sterling for 81 yards?

Both sides of the equation is abridged, it will be

$$\frac{9 \times 7 \times 3 \times 3}{2 \times 5} = \text{£}56 \text{ } 14s. \textit{ Answer.}$$

F I N I S.







